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Sixth progress report on the enterprise resource planning project

Report of the Secretary-General

Summary

The present report is submitted pursuant to General Assembly resolution 64/243, in which the Assembly requested the Secretary-General to provide annual updates on the progress of the enterprise resource planning project, Umoja. The report provides an update since the issuance of the fifth progress report (A/68/375 and Add.1).

Project status

Since the issuance of the fifth progress report, steady progress has been made on Umoja. After considering the lessons learned from pilot implementation at the United Nations Interim Force in Lebanon and the Office of the United Nations Special Coordinator for Lebanon in July 2013, Umoja Foundation was deployed at all peacekeeping operations, the United Nations Logistics Base in Brindisi, Italy, and the Regional Service Centre in Entebbe, Uganda (cluster 1), on 1 November 2013. Subsequently, Umoja Foundation was also successfully deployed in 14 special political missions, the United Nations Truce Supervision Organization, the United Nations Military Observer Group in India and Pakistan and in the United Nations Kuwait Joint Support Office (cluster 2) on 1 March 2014.

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Umoja Foundation is fully operational in all United Nations peacekeeping operations, special political missions supported by the Department of Field Support and offices at United Nations Headquarters involved in the support and oversight of these missions. In addition, the integration of Umoja Foundation and Extension 1 was deployed in pilot format at the United Nations Stabilization Mission in Haiti (MINUSTAH) on 1 July 2014. At the end of August 2014, Umoja had more than 5,000 transactional end users and over 1,600 MINUSTAH staff members have access to the Employee Self-Service functionality.

Revised deployment schedule

As the project moves forward and the Organization absorbs the lessons learned, the steering committee has made adjustments to the deployment plan. These adjustments balance the need to maintain a realistic deployment pace within the schedule approved by the General Assembly in resolution 67/246 against the ability of the Organization to absorb the degree of change that Umoja brings.

The latest adjustments to the plan were approved by the steering committee in September 2014 and are described in section III of the present report. The plan remains in keeping with the overall timeline approved by the General Assembly in resolution 67/246 to deploy Umoja Foundation and Extension 1 across the United Nations Secretariat by the end of 2015, and to complete delivery in 2016.

Umoja Extension 2, with its functionality related mainly to supply chain management, budget formulation and programme management, will be released in early 2017, as planned.

Governance

The strengthened governance model described in the fifth progress report remains in force. During the reporting period, senior management in the Organization continually demonstrated strong support and personal engagement to ensure the success of Umoja.

The Secretary-General continues his proactive leadership of the project, and chaired a meeting in February 2014 at which all heads of departments and offices renewed their commitment to the successful implementation of Umoja in their respective entities.

During the reporting period, the Administration and the Umoja team worked assiduously towards the implementation of the recommendations of oversight bodies.

Project management and integrated planning capability have been strengthened. The monitoring and reporting of project deliverables and milestones against expenditure and budget forecasts have matured. The oversight and management of risks have strengthened also, with better monitoring and escalation of issues. Responsiveness has improved, and resulted in a dramatic decrease in identified risk items from 199 to 38 and issues from 491 to 41 in the year ending 31 March 2014. In the area of procurement, the contract for the long-term support requirements of Umoja is expected to be signed in September 2014, which means a single systems integrator will provide such services in the future.

Organizational readiness

As the first deployments in the field were completed, it became clear that organizational readiness is the single most important challenge for the Umoja project.

Following industry best practice, a high-level post-implementation review task force was established to regularly review the adoption of Umoja Foundation, take necessary corrective actions and provide guidance on preventative measures to enhance the plan for future deployments. The partnership and collaboration among the Department of Field Support, the Umoja team, the process owners and the Chief Information Technology Officer has been further strengthened during the reporting period, creating conditions more conducive to better adoption and future deployment of the solution

The adoption of Umoja enforces the convergence of numerous operating models, which have evolved over many years in response to local conditions, particularly in peacekeeping operations. While operational diversity across the Secretariat was widely acknowledged, the preparatory work for deployment at each entity revealed the depth and scale of diversity across United Nations Secretariat entities. Three subsidiary challenges are associated with this issue: (a) the need to implement a common operating model that will meet the business needs of all entities; (b) the need to design a customized path from every "as is" model to the new, common operating model; and (c) the need to successfully maintain business continuity for all entities during the process of implementing Umoja.

To properly adopt the new harmonized model, the Organization is now reviewing and updating policies and practices and adjusting processes, roles and responsibilities. The Organization is also expanding the cadre of Umoja experts and heightening the awareness of management to better operate under the new model. This increased understanding of the new way of working brought by Umoja will be essential to create a management system conducive to a culture of continuous improvement where new opportunities to fully realize the potential of Umoja will be identified and exploited.

During the reporting period, it became evident that a fully integrated, enterprise-wide solution could not be successfully mounted on top of a fragmented, "silo-oriented" organization. The Organization is making progress to define options for an optimum "end state" in a new global service delivery model, which will be submitted to the General Assembly for consideration at its seventieth session. In the meantime, Umoja is introducing the changes necessary to enable the proper implementation of a common enterprise solution by performing every task at the right level of aggregation and, whenever possible, reducing the complexity of the roll-out plan by simplifying and streamlining operating processes before deployment.

Benefits

The Secretary-General remains committed to realizing the qualitative benefits and recurrent quantitative benefits in the range of $140 million to $220 million from the project by 2019. Phased deployment means that benefits will be realized incrementally over several years from 2017 to 2019. Estimated accrued quantitative benefits for 2017 amount to $81.4 million, comprising $30 million from the regular budget and $51.4 million from peacekeeping operations. It should be noted that the

process owners and the Chief Information Technology Officer will continue to actively engage in the process of validating the statements of benefits for their respective processes across all the entities of the Secretariat, taking into consideration both functional phasing and deployment sequencing.

Mainstreaming Umoja into the United Nations Secretariat

The plan to gradually transfer knowledge and responsibilities from the Umoja team to the corresponding organizational areas within the Secretariat has commenced. The Umoja team, the Chief Information Technology Officer and the process owners jointly manage this effort. All tasks related to information and communications technology will eventually be transferred to the Chief Information Technology Officer, while the business expertise required to function under the new operating model and ensure continuous improvements will be transferred, as appropriate, to the process owner departments and the offices with authority for business re-engineering.

Resource requirements

The fifth progress report (A/68/375) presented estimated resource requirements in the amount of $360,856,800 for the project up to 31 December 2015, which represented an increase of $12,718,300 over the approved project budget of $348,138,500. Additional funding was not sought at that time. The Secretary-General indicated that revised resource requirements and a proposal for additional funding would be presented in the sixth progress report. The Secretary-General also advised that the sixth progress report would present the projected resource requirements for 2016 and 2017.

The present report provides details of the revised resource requirements for the project until the end of 2015 in the amount of $385,060,300, which the General Assembly is requested to approve. The report also provides details of the projected costs of the project for 2016 and 2017 in the amounts of $30,395,800 and $23,895,700 respectively, of which the General Assembly is requested to take note.

These additional resource requirements reflect adjustments to the implementation plan, including extended post-implementation support to the peacekeeping missions and special political missions; significant enhancement of training activities and strengthening of Organizational preparedness and provisions for design work, in anticipation of the deployments of clusters 3, 4 and 5.

The General Assembly is requested to approve the proposal of the Secretary-General to fund additional requirements of $36,921,800, the details for which are set out in section IV of the present report, to enable the Umoja project to deliver on its plan up to 31 December 2015.

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I. Introduction

1. The present report is submitted pursuant to General Assembly resolution 64/243, in which the Assembly requested the Secretary-General to provide annual updates on the progress of the enterprise resource planning project, Umoja. The report addresses the requests made by the Assembly in its resolution 67/246. It also provides an update on the status of the project since the issuance of the fifth progress report (A/68/375).

II. Project governance and oversight

A. Governance overview

2. Umoja has benefitted from the strengthened governance model described in the fifth progress report.

3. The United Nations Management Committee, chaired by the Chef de Cabinet, continues to ensure alignment of the project with other mandated reform initiatives across the Organization. The Umoja Project Director is a member of the Management Committee.

4. As part of the enterprise risk management and internal control framework, the Management Committee identified organizational transformation as a critical risk requiring the attention of management. The Under-Secretary-General for Management has been identified as the corporate risk owner.

5. The Umoja steering committee, chaired by the Under-Secretary-General for Management, oversees the strategic and operational management of the project, determining the steps necessary to ensure the successful implementation of the plan approved by the General Assembly in resolution 67/246.

6. During the reporting period, the steering committee continued to closely monitor strategic risks; took necessary preventive and corrective actions such as the creation of a post-implementation review task force; regularly assessed the feasibility of the deployment plan; and made the revisions necessary to keep the right balance between the need to maintain a realistic deployment pace while ensuring the stabilization of the operations in those entities where Umoja had already been implemented.

B. Action taken to strengthen ownership and accountability

7. The Secretary-General continues his proactive leadership of the project and chaired a meeting in February 2014, at which all heads of departments and offices renewed their commitment to a successful implementation of Umoja in their respective entities.

8. The senior managers' compacts with the Secretary-General remain a useful tool to ensure that departments and offices are committed to the successful implementation of Umoja and the realization of its promised benefits. The compacts' assessments have, to date, shown full collaboration of departments and

offices' heads. The indicators of future compacts will increasingly focus on the need to ensure full adoption of the solution.

9. The process owner concept and the partnership of Umoja with heads of departments and offices were successfully strengthened during the reporting period. Several activities were established or continued, such as the monitoring of stakeholders' progress with consolidated scorecards; monthly meetings of the Umoja steering committee; the creation of the post-implementation review task force; and periodic meetings of the process owners and Chief Information Technology Officer are held to discuss the actions necessary to align the Organization with the best practices embedded in the Umoja solution.

10. The project owner holds meetings with relevant heads of departments and offices to settle issues and discuss solutions in preparation for future deployments. Senior management are prioritizing activities related to Umoja deployment and have agreed to empower and support deployment teams in their departments and offices. They are committed to realizing the benefits of harmonized processing as new ways of working in Umoja are stabilized.

C. Update on implementation of oversight bodies recommendations

11. During the reporting period, the Board of Auditors and the Office of Internal Oversight Services both reviewed the project. In its third annual progress report (A/69/158), the Board observed that the Umoja solution was technically viable and that, notwithstanding the project's complexity, significant milestones had been achieved. The Board, however, drew attention to slow progress in the development of the skills, capacity and capability to adopt different working practices across the Organization.

12. The Board recognized the establishment of a post-implementation review process to assess the stability of the solution. This review will be conducted after six months of any major release of the solution.

13. The Board also recognized the active role of the steering committee in assessing lessons learned and adapting the plan for future roll-outs to take into account the need to settle the solution and work further on business readiness to ensure better ability to cope with "day 2" (post-implementation) issues.

14. In order to maximize the successful completion of the project and achievement of its aims, the Board made the following new and additional recommendations to the Administration: (a) that the feasibility of the budget and the revised project timeline agreed upon in February 2014 be reassessed, drawing on lessons learned from deployments; (b) that heads of business units, the process owners and the project team each confirm to the management committee that all enablers necessary for a successful roll-out are in place; (c) that it continue to embed the concept of process ownership by strengthening the partnership with heads of business units; (d) that it ensure that heads of business units have the resources and skills required to implement the standard business processes and new ways of working successfully; and (e) that process owners use learning from the previous implementations to refine any assumptions around potential qualitative and quantitative benefits when developing benefit realization plans for each department or office.

15. The progress made towards the implementation of previous audit recommendations is an indication of the project team's commitment to following the Board's advice.

16. Of the 13 recommendations made in the Board's second report, 6 are under implementation, 4 are to be started and 3 have been closed by the Board. In its first progress report, the Board made 13 recommendations, 3 of which were implemented in 2012. Of the 10 outstanding recommendations, a further 2 have been implemented, 5 are under implementation, 1 is to be started and 2 have been closed by the Board.

17. The Board acknowledged progress made towards the implementation of the recommendations with regard to: (a) designing, communicating and implementing a plan within each business area to exploit the defined benefits of up-to-date and consolidated data from the enterprise resource planning system; (b) adopting a consistent approach to benefits realization, including clear categories of qualitative and quantitative benefits and how the different categories of benefits will be measured; (c) setting out how it would manage change and the embedding of more efficient and standardized working practices across the Organization; and (d) managing risk. The Board recognized that the implementation of some recommendations was justifiably still in progress, such as those relating to benefits realization, which is a multi-year iterative process. The Board also noted that a number of the Board's recommendations related to the wider Administration and their implementation would require coordinated efforts among various departments and offices in the Secretariat.

18. At the end of June 2014, two main recommendations made by Office of Internal Oversight Services (OIOS) remained outstanding:

(a) The Umoja steering committee should ensure that the results of the design phases are validated to confirm that they comply with the General Assembly's requirement for minimum customization of the new system;

(b) The Umoja Office should finalize the documentation in support of data quality with the completion of: a data conversion technical specification template; a data conversion plan; a data conversion test script template; Umoja development standards; a Umoja client landscape strategy; and Umoja data standards.

19. The Umoja team continues to work with OIOS towards the imminent closure of the recommendations.

III. Status

A. Overview

20. During the reporting period, Umoja made steady progress, with necessary schedule adjustments decided by the steering committee based on lessons learned. Umoja first became a reality in July 2013 and by March 2014, Umoja Foundation had been implemented in all field missions that are supported by the Department of Field Support.

21. The solution has proven functional, and as attested to by the enterprise resource planning software provider and the system integrators, is one of the most

sophisticated and complex enterprise resource planning solutions of its type. It will be able to support a large, dynamic and complex organization such as the United Nations, with the potential to be expanded to other organizations of the United Nations system.

22. With the implementation of Umoja, the Organization will, for the first time, have access in real time to a single source of information, thus enabling faster and more informed decision-making.

23. The harmonization and standardization process is moving at a steady pace, tempered by the ability of the Organization to assimilate the change. As stressed by the General Assembly in its resolution 63/262, there is a need to implement the various functions of the enterprise resource planning system across the global range of United Nations offices in a well-planned manner that minimizes the burden of change on the Organization and its resources in order to mitigate organizational and managerial risks.

24. In order to continue this journey successfully, the process owners and Chief Information Technology Officer are taking proactive steps to further align the business practices and processes of the Secretariat with the Umoja solution. The Organization is now reviewing and updating policies and practices, championing the adoption of the Umoja work patterns and also adjusting missions, roles and responsibilities in line with an enterprise-wide operating model.

B. Past deployments

Umoja Foundation

25. Following a pilot in the United Nations Interim Force in Lebanon (UNIFIL) and the Office of the United Nations Special Coordinator for Lebanon (UNSCOL) in July 2013, Umoja Foundation was successfully deployed to all 14 peacekeeping operations,[1] service centres[2] in November 2013 (cluster 1) and to the 14 special political missions supported by the Department of Field Support, the United Nations Truce Supervision Organization (UNTSO), the United Nations Military Observer Group in India and Pakistan (UNMOGIP)[3] and the United Nations Kuwait Joint Support Office in March 2014 (cluster 2). The solution was also deployed to all the United Nations Headquarters offices that support field missions.

26. It is noteworthy that, in addition to the considerable effort to deploy the real estate module in peacekeeping, the Umoja steering committee decided to bring forward the deployment schedule for real estate management in non-peacekeeping entities. Umoja will provide a consolidated and transparent view of the real estate portfolio of the United Nations Secretariat and the ability to comprehensively record and manage assets, lease agreements and construction work in progress. By July 2014, the Umoja real estate management module had been deployed to clusters 1

[1] Deployment in one of the 14 peacekeeping operations, the United Nations Stabilization Mission in Haiti (MINUSMA), took place in March 2014, together with special political missions (cluster 2).

[2] The Regional Service Centre in Entebbe, Uganda, and the United Nations Global Service Centre.

[3] UNTSO and UNMOGIP are military observer missions, not special political missions; however, they are also funded from the regular budget.

and 2 and to numerous United Nations offices around the world, including New York, Nairobi and Addis Ababa.

27. Cluster 1 and 2 deployments consolidated financial and procurement transactions from the 30 instances of legacy financial and procurement systems into one single source of information.

28. To deploy Umoja, two types of data were converted from legacy systems and loaded into Umoja: master data (identifying unique vendors, contracts, payees, banks and real estate) and transactional data (identifying unique transactions, purchase orders and vendor invoices). Following deployment in peacekeeping operations, more than 75,000 vendor records have been cleansed and reduced to approximately 7,000 records that were uploaded into the United Nations Global Marketplace and synchronized with Umoja. Real estate data have been collected and consolidated into a single set of data compliant with the International Public Sector Accounting Standards (IPSAS).

29. Umoja has more than 5,000 transactional users, covering a total of 250 sites across 32 countries. Five train-the-trainer sessions were held during the reporting period, with more than 100 trainers trained to support the delivery of end-user training. Users have generated more than 17,000 shopping carts (purchase requisitions), more than 20,000 purchase orders, with over 120,000 payments issued as at 31 August 2014.

30. In March 2014, Umoja conducted a user satisfaction survey for peacekeeping operations to gauge the end users' experiences with the Umoja solution since 1 November 2013. A total of 420 participants responded to the survey. Overall results indicate that a majority of the Umoja users are of the view that Umoja will improve the way the United Nations works, that they have been adequately prepared for deployment and that the training and support processes have been successfully organized and communicated. Several respondents suggested that the programme should include more hands-on, guided training, as opposed to in-classroom theoretical sessions.

31. To complete the development of the Umoja Foundation solution and to support its deployment, Umoja undertook one of the largest mobilizations of staff resources in the United Nations Secretariat for a given project, with more than 4,600 staff and several business partners involved, including approximately 700 local process experts who participated in the user verification testing, data collection and training activities. The Umoja team and colleagues in the Department of Field Support, the Department of Management and field missions all over the world have demonstrated exemplary collaboration, dedication and commitment to this initiative.

Umoja integration pilot

32. On 1 July 2014, an integration of the Umoja Foundation and Extension 1 solutions was successfully piloted at MINUSTAH. The Umoja integration pilot — so named as it merged 162 Umoja Foundation and Extension 1 processes — added human resources, travel, payroll and benefits functionalities to the Foundation functionalities already live in peacekeeping operations.

33. With the deployment of human resources and payroll functionality in MINUSTAH, seven instances of the Progen payroll system have been retired. In

terms of data conversions, all relevant data were converted and the local payroll system was replaced.

34. Preparation for going live included additional complex requirements for the integration of human resources, payroll, finance and travel components and the resolution of issues identified during testing cycles.

35. The pilot included the launch of employee self-service to more than 1,600 MINUSTAH staff, enabling them to update personal data and information, submit requests and applications for entitlements, time management and travel, and enabling managers to review and approve the transactions.

36. The Umoja integration deployment replaces a number of paper-based forms and steps, along with manual processes and legacy systems for maintaining personnel data such as addresses, bank details, leave requests and approvals.

37. The extensive Umoja Foundation and Extension 1 product integration and user verification testing cycle involved users from both peacekeeping and non-peacekeeping entities. Through this process, the education and learning on Umoja integration was facilitated in preparation for future deployments. The Umoja team and the Umoja post-implementation review task force continuously review the adoption of Umoja integration to improve the future roll-outs and operability of this package and provide feedback to the Umoja steering committee.

C. Achievements, challenges and lessons learned

38. The Umoja team is drawing upon various lessons-learned exercises to gauge the success and challenges of past deployments. All enterprise resource planning implementations at large organizations are difficult and challenging undertakings, which can take years to complete successfully.

Achievements

39. Despite the significant complexity and challenges presented by the implementation of enterprise resource planning in the Organization, the first deployments of Umoja have proven successful and are already demonstrating the following tangible improvements:

(a) Master data maintenance: a centralized, streamlined approach has been established to cleanse, consolidate and standardize master data from legacy systems and databases across the entire United Nations Secretariat. Through this approach, master data records are added and updated according to a clear protocol, thus ensuring consistency of data and allowing for global use of a single data repository. The ongoing management of master data is critical to the successful operation of the solution;

(b) Streamlining of procurement and supply chain: a centralized catalogue of goods and services for the Organization has been implemented, which enables managing and reporting on the goods and services throughout the supply chain life cycle in a more streamlined, efficient and transparent manner;

(c) Centralized chart of accounts: Umoja provides the Organization with a comprehensive chart of accounts, which is capable of better supporting business

requirements and allows consistent and comprehensive analysis of programmes across the Organization;

(d) Real estate and IPSAS: the early roll out of the real estate module is enabling the early inclusion of real estate asset information in the financial statements and facilitating compliance with IPSAS;

(e) Enterprise-wide post-implementation support model: the model presented in the fifth progress report (A/68/375) has been implemented and extensively used to support users. The functional support, namely, "how to" type of queries or functional issues, are driven mainly by the local process experts and process experts, while technical matters such as access to the system, performance issues and desktop matters, are being managed through the local service desks (tier 1) and the tier 2 service desk in Brindisi. The service desk in Brindisi was upgraded to meet Umoja requirements, becoming a "tier 2" help desk in support of the multiple, local "tier 1" service desks. This is operating effectively, resolving multiple user requests relating to information and communications technology (ICT), including the management of user access authorizations.

40. In addition, progress has been made towards longer-term objectives, such as the following:

(a) Enhanced transparency: Umoja offers the benefit of full and immediate visibility of global transactions, providing an opportunity to rethink delegations of authority and to further empower managers;

(b) Standardized administrative processes: Umoja provides a common, consistent recording of transactions at all duty stations and missions. This integrated information system for the entire Organization will improve managerial decision-making and financial controls. In addition, Umoja clears the way for better business continuity and peak load challenges by distributing workload across multiple duty stations and different time zones for quicker response time and delivery;

(c) Access to better information: through business intelligence, Umoja serves as a primary source for operational information and performance reporting. For example, the solution allows managers to analyse and report the status and progress of the business using multiple dimensions such as expenditure at entity level or by nature of expenditure. Business intelligence also enhances standardized reporting across all entities with the ability for comprehensive reporting within and across procurement, acquisitions, budget consumption and financial accounting. This will allow for better decision-making and increased transparency. A set of dashboards providing managers with tools to assess the health of their operations is also being developed. Through knowledge transfer from Umoja to the wider organization and with concentrated effort from a Department of Field Support development and support team, the number of staff with the analytical skills required to mine the rich information provided by Umoja is expanding;

(d) Organizational structure: Umoja Extension 1 demands the creation and maintenance of a very complex database with an up-to-date organization chart to be kept fully aligned with the budget structure and including all staff in the organization. This is indispensable for employee self-Service and for defining process flows. This represents another cross-functional responsibility role in the process of timely implementation for clusters 3 and 4;

(e) Mobility: the standardized operating model used throughout Umoja facilitates mobility by reducing the need for retraining when changing jobs.

Challenges

41. The first deployments of Umoja also presented challenges, primarily the ability of the Organization to easily adopt a common operating model.

42. In his report on investing in information and communications technology (A/60/846/Add.1), the Secretary-General stated that

> To be successful, an enterprise resource planning system must be part of a comprehensive strategic plan and must prompt standardization of business processes and change. [...] the main benefit of enterprise resource planning systems to organizations is that they enable them to operate effectively through enhanced integration of processes and the sharing of information, bringing together people and departments that had previously been disconnected by process gaps and fragmented workflows. Enterprise resource planning implementation calls for an Organization-wide process orientation.

43. The United Nations Secretariat does not have a single operating model. Each of its entities has developed differently, with only a few enterprise systems (such as the Integrated Management Information System (IMIS) currently in use) fostering commonality. During preparation to go live, the Umoja team identified many inconsistencies in the application of policies, differences in the chart of accounts, local information technology solutions, the quality of data, and disparate process flows and work patterns. Multiple systems also duplicate data and are heavily reliant on the manual extraction of information.

44. As the first deployments in the field were completed, it became clear that the ability to transition to a common, enterprise-wide solution with a fully integrated model that does not distinguish between functional or geographic boundaries was the single most important challenge for the Umoja project. From the outset, enterprise resource planning implementation was intended to introduce an enterprise-wide, common operating model for a more efficient delivery of mandates and increased transparency in all United Nations business practices.

45. The new solution imposes a common way of conducting business, requiring less clerical workload and more analytical, valued-added tasks.

46. The integration of business processes under an enterprise resource planning model implies a big departure from the way the Organization has conducted its business. Umoja enforces the integration of processes across functional areas and departmental boundaries, and standardizes business processes.

47. While the Organization is fully committed to the successful implementation of Umoja, a deeper understanding will be needed on how Umoja will change the ways departments and offices operate. This requires the realignment of business practices with the principles of the Umoja solution: (a) a comprehensive revision of the respective authorities, roles and responsibilities of field missions, service centres, offices at Headquarters and away from Headquarters, and regional commissions; (b) the updating of administrative and personnel policies; (c) the harmonization of cost-recovery modalities; (d) the restructuring and cleansing of grants management data; (e) the resolution of cross-functional issues; (f) the resolution of conflicts in

the delegation of authority such as on procurement and logistics; and (g) and, as a result of lessons learned in MINUSTAH, improvements to training in order to support an estimated 50,000 users of employee self-service/management self-service facilities.

48. To properly implement the Umoja solution, a number of tasks have to be carried out at different levels of aggregation. Umoja has already begun to bring people together to work in an integrated manner in the following areas: master data management; reporting (business intelligence); treasury/bank management; and ICT infrastructure. The following are some examples:

(a) The post-implementation review task force, where process owners and departments work together to resolve adoption issues;

(b) The Umoja Academy, where experts from different departments in different functional areas work and learn together in order to gain in-depth knowledge of the integrated solution and how it can improve business processes;

(c) Joint intervention teams, representing Umoja, the Department of Field Support, the Office of Programme Planning, Budget and Accounts and the Office of Human Resources Management have visited peacekeeping operations and service centres to review the changes in work patterns and the adherence to the new model, and to recommend corrective actions, where necessary;

(d) Joint development and monitoring of a comprehensive scorecard to track the progress of all relevant activities that stakeholders need to accomplish for timely readiness to go live and to ensure the full adoption of the solution. The project owner, process owners, Chief Information Technology Officer and deploying entities use this scorecard as the reference for weekly status checks and to properly manage all cross-dependencies. Issues such as key business interdependencies, the prioritization of change requests, business readiness to provide post-implementation support are all discussed and tracked using the scorecard;

(e) Weekly discussions among process owners and the project owner;

(f) Monthly discussions at the steering committee level.

Lessons learned

49. Two main initiatives were launched in early 2014 to address some of the adoption challenges mentioned above.

Umoja post-implementation review task force

50. The Umoja post-implementation review task force was established in accordance with best practices of project management. A comprehensive and in-depth post implementation reviews enable the use of lessons learned for the benefit of future deployments. The task force is composed of members from all relevant stakeholders, such as the deploying entities, process owners and the Umoja project team. This set-up ensures that cross-functional and departmental challenges can be adequately addressed. All findings regarding the adoption of the solution are proving to be instrumental to the change management efforts and are the prerequisite for further successful roll-outs of the Umoja solution.

Umoja Academy

51. Comprehensive knowledge of Umoja is required to successfully adopt the solution, to efficiently support it and to benefit from business improvement opportunities, thereby also creating capacity in the Umoja team to focus on deploying the solution to further entities and on building additional functionality to the existing solution.

52. The Umoja Academy was established to develop a greater degree of Umoja expertise across the Organization. The Umoja Academy builds upon the existing training, which focuses on teaching end users how to use the new operating model. The Umoja Academy gives process experts an in-depth understanding of how the operating model functions in an integrated manner that can improve the business processes. The establishment of a comprehensive training strategy under the umbrella of the Umoja Academy was supported by the Board of Auditors in its third annual report on Umoja (A/69/158). Participants receive customized training programmes, which are composed of two modules:

(a) The managers' modules consist of comprehensive workshops to meet the specific needs of managers at different levels. Managers will familiarize themselves with the main aspects and benefits of the Umoja solution and learn ways to drive business improvement and become organizational champions for change;

(b) The experts' modules, geared towards process, technical and local experts, will provide a greater level of technical and functional knowledge about the solution. These modules will create a new cadre of Umoja specialists, who will help to drive and support the deployment and post-implementation stabilization and provide training and guidance to colleagues.

D. Revised deployment schedule

53. In the final months of the reporting period, following the lessons-learned exercises to gauge the success and challenges of past deployments, including the post-implementation task force, surveys of deployment teams and end-user experiences, the monitoring of the realization scorecards and tasks for cluster 3 and 4 entities, consultations with the Umoja process owners, and supported by the third annual report of the Board of Auditors on Umoja (A/69/158), it became clear to the steering committee that it would be necessary to revise the deployment schedule to non-peacekeeping entities of the United Nations Secretariat, in order to ensure a successful implementation, while keeping the project on schedule with its overall timeline approved by the General Assembly in resolution 67/246.

54. The pace of implementation will now be set in accordance with the ability of the Organization to meet the new paradigm. Therefore, change management and organizational readiness are now the driving factors for planning of future roll-out plans and the project budget.

55. As mentioned above, several critical areas of organizational readiness and preparations by the business must be resolved in order to responsibly deploy the solution further. As the project will be concurrently implemented in several Secretariat entities, it is now imperative that Umoja be treated as a business transformation opportunity.

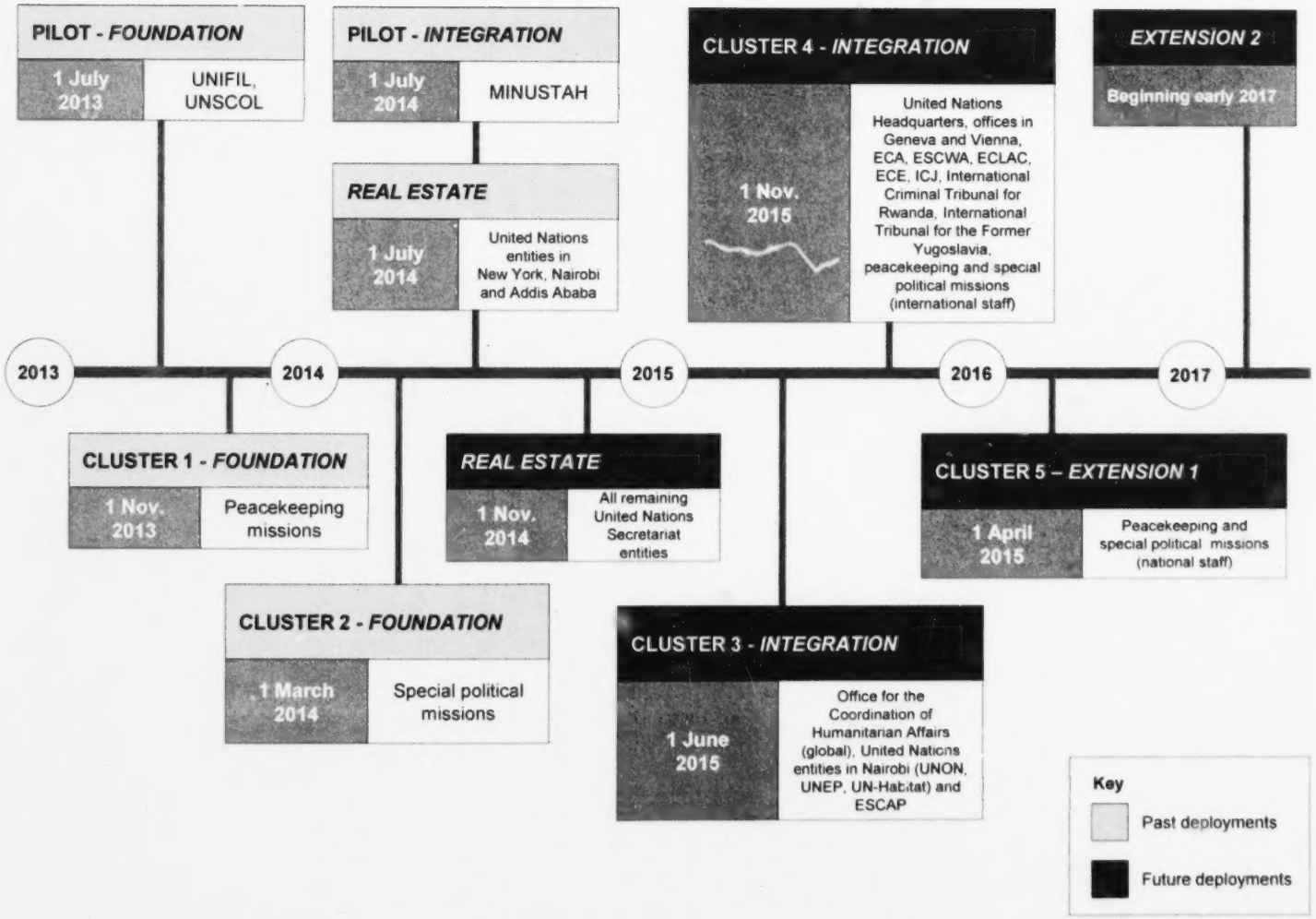
56. The Umoja team has to complete the development of a number of functionality changes and improvements related to the integration of Foundation and Extension 1, that have been identified from lessons learned after months of operating in clusters 1 and 2, during the pilot preparation phase, or have resulted from the pilot integration implementation. This will further enrich a comprehensive enterprise resource planning solution. The team must also equip itself with the tools necessary for a concurrent deployment at a large number of entities, that is, implement site governance models to coordinate readiness activities; continue using tools such as the deployment guide containing advice, instructions and templates to support entities to prepare for going live.

57. As shown in table 1 and the figure below, the Umoja steering committee has approved a revised timeline for deployment.

Table 1
Revised timeline for future deployment activities

Date	*Deployment activity*
1 November 2014	Real estate rolled out in all offices and departments
1 June 2015	Cluster 3 (Umoja integration) rolled out in the United Nations Office in Nairobi, the United Nations Environment Programme (UNEP), the United Nations Human Settlements Programme (UN-Habitat), the Office for the Coordination of Humanitarian Affairs (including United Nations Headquarters and the United Nations Office at Geneva as its service providers) and the Economic and Social Commission for Asia and the Pacific (ESCAP)[a]
1 November 2015	Cluster 4 (Umoja integration) United Nations Headquarters, United Nations Office at Geneva, United Nations Office at Vienna, Economic Commission for Africa (ECA), Economic and Social Commission for Western Asia (ESCWA), Economic Commission for Latin America and the Caribbean (ECLAC), Economic Commission for Europe (ECE), international Tribunals, and (Extension 1) in peacekeeping operations/special political missions for international staff
1 April 2016	Cluster 5 (Extension 1) in peacekeeping operations/special political missions for national staff and uniformed personnel

[a] ESCAP has been moved from cluster 4 to cluster 3, given its significant administrative support of UNEP, the Office for the Coordination of Humanitarian Affairs and UN-Habitat. The inclusion of ESCAP in the June 2015 deployment will enable a smoother implementation of Umoja at these entities.


PILOT - FOUNDATION
1 July 2013
UNIFIL, UNSCOL
PILOT - INTEGRATION
1 July 2014
MINUSTAH
REAL ESTATE
1 July 2014
United Nations entities in New York, Nairobi and Addis Ababa
CLUSTER 4 - INTEGRATION
1 Nov. 2015
United Nations Headquarters, offices in Geneva and Vienna, ECA, ESCWA, ECLAC, ECE, ICJ, International Criminal Tribunal for Rwanda, International Tribunal for the Former Yugoslavia, peacekeeping and special political missions (international staff)
EXTENSION 2
Beginning early 2017
2013
2014
2015
2016
2017
CLUSTER 1 - FOUNDATION
1 Nov. 2013
Peacekeeping missions
REAL ESTATE
1 Nov. 2014
All remaining United Nations Secretariat entities
CLUSTER 5 – EXTENSION 1
1 April 2015
Peacekeeping and special political missions (national staff)
CLUSTER 2 - FOUNDATION
1 March 2014
Special political missions
CLUSTER 3 - INTEGRATION
1 June 2015
Office for the Coordination of Humanitarian Affairs (global), United Nations entities in Nairobi (UNON, UNEP, UN-Habitat) and ESCAP
Key
Past deployments
Future deployments

Abbreviations: ECA, Economic Commission for Africa; ECE, Economic Commission for Europe; ECLAC, Economic Commission for Latin America and the Caribbean; ESCAP, Economic and Social Commission for Asia and the Pacific; ESCWA, Economic and Social Commission for Western Asia; ICJ, International Court of Justice; ICTR, International Criminal Tribunal for Rwanda; ICTY, International Tribunal for the Former Yugoslavia; MINUSTAH, United Nations Stabilization Mission in Haiti; UNEP, United Nations Environment Programme; UN-Habitat, United Nations Human Settlements Programme; UNIFIL, United Nations Interim Force in Lebanon; UNON, United Nations Office at Nairobi; UNSCOL, United Nations Special Coordinator for Lebanon.

E. Realization of benefits

58. As has been described in previous progress reports, Umoja is expected to generate significant qualitative[4] and quantitative benefits. The process owners and the Chief Information Technology Officer, as principal agents in their respective functional areas, remain committed to the overall quantitative benefits of $140 million to $220 million by 2019.

59. The phased deployment schedule means that the recurrent benefits will be realized incrementally over several years from 2017 to 2019. Process owners and the Chief Information Technology Officer will continue to actively engage in the process of validating the statements of benefits for their respective processes across all the entities of the Secretariat, taking into consideration both functional phasing and deployment sequencing.

60. Following an internal assessment and analysis of the impact of delay in the deployment schedule during the reporting period, no material modification needs to be made with respect to the value and timing of the quantitative benefit projections previously reported. Based on this current assessment, estimated accrued quantitative benefits for 2017 amount to $81.4 million.

61. Estimated benefits for 2017 of $30 million will be reflected in the context of the proposed programme budget for the biennium 2016-2017. Similarly, for 2017 the peacekeeping operations will reflect estimated benefits in the amount of $51.4 million in their proposed budgets for the corresponding period.

62. All Umoja-related benefits will continue to be reported to the General Assembly in the context of future progress reports of the Secretary-General.

F. Internal controls and risk management

63. The Umoja team has instituted a number of mechanisms to improve risk management since the issuance of the previous report. A dedicated risk manager within the Project Management Office ensures that the risk and issue database is current and accurate. Each risk is assigned an internal risk owner and assignee to plan, implement, and monitor mitigation plans, as appropriate.

64. Umoja issues a weekly risk report for the Umoja leadership, highlighting those specific risks with the highest level of exposure (combination of likelihood and impact).

65. The following are the most significant risks being managed by the Umoja team:

(a) Organizational readiness. As the Organization moves forward to implement Umoja in non-peacekeeping entities, it is becoming evident that the gap

[4] Paras. 39 and 40 above on achievements describes some of the key qualitative benefits of Umoja already achieved and those envisaged. See para. 30 of the fifth progress report (A/68/375), which stated "Potential qualitative benefits remain compelling reasons to implement an enterprise resource planning solution. These include: (a) improved operational effectiveness and timeliness; (b) better accountability; (c) the implementation of international best practices and standards; (d) greater transparency; (e) greater client satisfaction; and (f) multiple process improvements."

between the multiple existing operating models and the new, common Umoja model is wider than expected, requiring changes in the way services are being delivered, the revision of policies and work patterns, shifts of responsibilities, and so forth. The empowerment of management and the ability to execute necessary changes are key for the success of the project;

(b) Compressed timelines for deployment. The compressed timelines for deployment to all clusters present a risk that critical staff members, including the Umoja team, the implementing entities and other experts from the process owner departments and offices, will become fatigued. Mitigation of this risk should include rotating existing team members with other United Nations staff members who have the requisite skills, experience and potential to alleviate the burden on key staff;

(c) Production support is diverting human resources away from deployment activities. Support for those entities now in production is diverting attention from future deployment activities by the Umoja core team, as production support has not been mainstreamed within the Organization. With each subsequent roll-out, the burden on the Umoja core team to provide support increases dramatically.

G. Umoja operating, maintenance and support costs[5]

66. It will be recalled that since the earliest proposal for an enterprise resource planning system (see A/62/510/Rev.1, para. 54) that no provision has been made for the potential post-implementation maintenance and support cost requirements for the new system.

67. The Secretary-General advised, in his first progress report (A/64/380, para. 112), that future operating costs for Umoja would comprise "production hardware, software maintenance (initial software purchase is included in project costs), functional and technical support, hosting services, telecommunications, future upgrades to hardware or software, future improvements to the functional components, operating system licences and upgrades, database licences and upgrades and other standard costs for the operational components" of an enterprise resource planning system. Within the broad categorization of future operating costs listed above, it is important to distinguish between the two key areas, as described below.

(a) Direct operating and maintenance costs of Umoja. While the system is designed, tested, built and deployed, these costs are funded by the Umoja project budget. Subsequently, they become recurrent business operating costs after Umoja is deployed in its various phases. As such, the Department of Field Support has assumed responsibility for the operating costs of Umoja for peacekeeping operations since Umoja Foundation was deployed in late 2013. Similarly, the programme budget will assume responsibility for Umoja operating costs after deployment in late 2015;

(b) Information and telecommunications infrastructure for enterprise systems. These infrastructure areas support Umoja but are not exclusive to it. Their

[5] It should be noted that of the currently estimated global costs of $54.4 million for Umoja operating, maintenance and support activities for the biennium 2016-2017, described in paras. 66-74, an estimated amount of $6.3 million will be reflected in the report of the Secretary-General on the proposed programme budget outline for the biennium 2016-2017.

genesis can be traced to separate proposals of the Secretary-General for infrastructure in the United Nations Support Base in Valencia, Spain, and the United Nations Logistics Base in Brindisi, Italy (see A/62/477, para. 5), with respect to disaster recovery and business continuity for the Organization.

(a) Direct operating and maintenance costs of Umoja

68. The direct operating costs of Umoja, after deployment, comprise hardware (plus replacement and upgrades) databases and licence fees, hosting services, maintenance fees for software licences (plus upgrades) and functional and technical support. Now that Umoja Foundation and Extension 1 have been developed substantially and are being deployed, the recurrent operating costs are readily identifiable and quantifiable. The estimated global costs for the Organization for the biennium 2016-2017 amount to $29.6 million.

(b) Information and telecommunications infrastructure for enterprise systems

69. As stated in the second progress report (A/65/389, para. 105), the central technical infrastructure required to support and host Umoja requires a substantial commitment by the Organization.

70. The information and telecommunications infrastructure is common to the entire Organization and relates to what is termed the "enterprise access (layer)". The enterprise access layer allows Umoja and other enterprise applications to be hosted in the United Nations Support Base and the United Nations Logistics Base and to be accessed remotely by the Organization's staff globally through dedicated communication links. These enterprise access operating costs comprise: hardware costs (plus replacement and upgrades), such as for virtual servers; databases and licence fees; hosting services; maintenance fees for software licences (plus upgrades), such as for Citrix licences; and functional and technical support. Such requirements in support of enterprise applications were previously highlighted in paragraphs 12 and 32 of the report of the Secretary-General on information and communications technology security, disaster recovery and business continuity for the United Nations (A/62/477). The estimated global costs for the Organization for the biennium 2016-2017 amount to $4.6 million.

71. In addition to the technical infrastructure described above, there is the matter of bandwidth, or capacity of the information and communications network systems. This has two components: (a) increased bandwidth for the landline systems that connect offices away from Headquarters, regional commissions and Headquarters to the enterprise data centres; and (b) satellite system upgrades for the field-based missions. In each case, adding bandwidth will improve operability and capacity for all ongoing operations, not just Umoja.

72. The estimated requirements for bandwidth increases to landlines, which are predominantly for non-peacekeeping operations, for the biennium 2016-2017 amounts to $7.2 million. With regard to peacekeeping operations, assuming the current estimates for recurrent satellite operating costs remain steady the estimated cost for the equivalent of the biennium 2016-2017 would be $13.0 million. This gives rise to estimated global telecommunication costs for the Organization for the biennium 2016-2017 in the order of $20.2 million.

73. These infrastructure support costs confer a wider benefit to the Organization than simply enabling Umoja to operate. Moreover, they are requisite infrastructure requirements and not post-deployment direct operating or maintenance costs for Umoja. As such, the ICT infrastructure enhancements, enterprise access and security and ICT bandwidth capacity requirements have not formed part of the Umoja project or its budget and, as stated above, were the substance of separate complementary proposals by the Secretary-General to the General Assembly.

74. With regard to the continued use of legacy systems and subsequent decommissioning and archiving, it should be noted that during the transition from IMIS and other legacy systems, resources are required to run these systems in parallel until the enterprise resource planning system is fully implemented (see A/62/510/Rev.1, para. 27).

H. Mainstreaming plan

75. Mainstreaming Umoja into the Organization is a strategic activity that will be conducted in concurrence with the Umoja team downsizing plan. The downsizing will begin at the end of 2015 following the implementation of Umoja Foundation and Extension 1 across the Organization, and it will conclude in 2017 when the Umoja project will cease to exist in its current form, after the deployment of Umoja Extension 2.

76. In 2016, the Umoja team will downsize from 90 to 74 posts, the majority of which are related to administrative and support functions. In early 2017, Umoja will further downsize from 74 to 50 posts. These 24 posts will consist mainly of process experts that will be transferred to the business.

77. From January 2017, responsibility for Umoja will be transferred ("mainstreamed") to the Chief Information and Technology Officer, who will take over the management and the execution of ICT-related activities such as: (a) ongoing system support and maintenance capacity to manage, maintain and enhance the Umoja production environment; (b) yearly building and testing programmes of work to integrate new functionality into the production environment, including the releases of Umoja Extension 2 functionality; and (c) periodic releases of new functionality and/or maintenance packages within the Secretariat.

78. With regard to the cost of fulfilling the Umoja project scope during 2016 and 2017, this will be met from the proposed resource requirements set out in section IV.D of the present report. Post-deployment operating, maintenance and support costs are discussed in section III.G above.

79. Efforts will be made to retain the ICT expertise of the Umoja team, after 2017, within the Office of Information and Communications Technology, or elsewhere, where possible, in full compliance with the established procedures for the recruitment of United Nations staff. Retaining the technical and substantive expertise would be valuable asset to the Organization. Succession planning entails retaining expertise such as business analysts, experts with strong expertise with software configuration and with know-how in the Umoja technical areas, together with a good understanding of the functions and operating methods of the United Nations. The business analysts will be responsible for tier 3 production support and solution architecture.

New service delivery model

80. The vision of the Secretary-General for a new service delivery model, which builds on his Five-Year Action Agenda for strengthening the United Nations, is closely linked to the ongoing business re-engineering efforts that the Organization has embarked on as part of the process standardization brought by Umoja. The vision of the Secretary-General is of a truly global Secretariat with integrated service delivery across the Organization. The implementation of this vision will be facilitated through process standardization through Umoja and the consolidation of some administrative, transactional, back-office tasks throughout the Secretariat through the development of a new service delivery model.

81. The delivery of highly transactional administrative processes through a new service delivery environment across the global Secretariat will:

(a) Create efficiencies and economies of scale over time;

(b) Allow resources to be redirected to more value-added work and new functions;

(c) Achieve more consistency in the application of regulations and rules and more timely delivery of services;

(d) Increase transparency and accountability through the standardization of processes and centralized oversight.

82. Detailed proposals for a new global service delivery model will be submitted to the General Assembly at its seventieth session for its consideration and approval.

I. Project staffing

83. As shown in the organizational structure presented in the fifth progress report (A/68/375, annex II), the Umoja team is currently composed of 90 staff. Their current and projected recruitment status appears in table 2 below.

Table 2
Umoja status of vacancies, at 30 June 2014

Status	*ASG*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2*	*GS (PL)*	*GS (OL)*	*Total*
Encumbered									
Regular	1	7	20	31	6	–	1	11	77
Temporary	–	1	–	2	1	1	–	1	6
Subtotal	**1**	**8**	**20**	**33**	**7**	**1**	**1**	**12**	**83**
Selected (JO/TJO)	–	–	–	–	1	–	–	–	1
With Central Review Board	–	–	–	–	–	–	–	–	–
Under evaluation	–	–	1	1	–	–	–	–	2

Status	*ASG*	*D-1*	*P-5*	*P-4*	*P-3*	*P-2*	*GS (PL)*	*GS (OL)*	*Total*
Advertised (JO/TJO)	–	–	–	–	1	–	–	–	1
Under consideration for advertising	–	–	–	3	–	–	–	–	3
Subtotal, vacant	–	–	1	4	2	–	–	–	7
Total, authorized	1	8	21	37	9	1	1	12	90

Abbreviations: ASG, Assistant Secretary-General; GS, General Service; JO/TJO, Job opening/temporary job opening; OL, Other level; PL, Principal level.

84. As at 30 June 2014, 83 of the 90 posts were encumbered. The job openings and temporary job openings for seven vacant posts are at various stages of recruitment.

85. The downsizing of the project from June 2014 was premised on a project timeline that was subsequently changed. The decision to reprofile the deployment of cluster 2, the Umoja Extension pilot in MINUSTAH and clusters 3 and 4 required the human resources component of the project to be adjusted accordingly.

86. Whereas the downsizing of the project would have commenced in the second half of 2014, the revised proposal will see these movements taking place between July 2015 and December 2015, which is 12 months later than reported in the fifth progress report. The revised staffing requirements take into consideration the project replanning and provide adequate resources to deploy to clusters 3 and 4 in 2015, as well as provide necessary support for clusters 1 and 2 sites.

Request to upgrade the post of the Project Deputy Director

87. It should be recalled that the Secretary-General, in his fifth progress report, proposed the reclassification of the post of the Deputy Director of the Umoja project from the D-1 to D-2 level.

88. It is now becoming increasingly evident that the level of transformation associated with the implementation of Umoja poses more challenges than expected. Ensuring the thorough re-engineering and full adoption of the solution is not just about securing the realization of benefits, but is also critical to protecting the investment made in Umoja. Should the changes associated with this transformation not be properly managed, the Organization risks not only missed opportunities but also the success of the initiative itself.

89. The lessons learned so far in peacekeeping demonstrate that the new Umoja operating model will require two distinct phases, both of which are very demanding. The first requires a complex re-engineering of processes and work patterns, implying changes in all offices and departments, while the second phase builds upon the first, exploiting the potential of the enterprise resource planning project to significantly improve the efficiency of the Organization.

90. Both of these phases must be led and championed by senior management, in particular the heads of all offices and departments. Those senior managers must be guided and supported by the Umoja team at a correspondingly senior level.

91. Heads of departments and offices will require a better understanding of the solution and its implications in order to advocate for it effectively. The Assistant Secretary-General for Umoja, with the assistance of the Deputy Project Director at

the D-2 level, would play a significant role in developing a clear understanding and support for organizational change management with senior leadership and throughout the Organization. This would include the following activities:

(a) Bringing awareness to senior management and heads of departments and offices of the changes brought by the new operating model, highlighting potential impact and providing advice on how to deal with the changes;

(b) Mobilizing and equipping managers to champion those changes;

(c) Assisting in resolving organizational interdependencies across different offices, in an operating model that depends on the harmonization and collaboration among offices;

(d) Being alert to capacity, pacing, resourcing and any other urgent issues requiring leadership attention;

(e) Helping to ensure the realization of benefits to be committed by every office and department;

(f) Recommending changes to the governance structure and ways to define and monitor the interdepartmental relation between service providers and client organizations.

92. In the meantime, Umoja must continue moving forward to deploy clusters 3, 4 and 5, while also expanding its functionality in accordance with the scope of Extension 2, as well as manage change requests generated by the experience of entities that have already implemented the solution.

93. In this context, the reclassification of the Deputy Project Director position from the D-1 to D-2 level is being proposed and is considered to be critical at this stage. The Deputy Project Director will have the required level of seniority and experience to properly assist the Project Director in managing the team resources, oversee the day-to-day operation of the project, manage the interaction with the systems integrator, and keep the project on track, thereby allowing the Assistant Secretary-General Project Director to engage stakeholders and senior managers in conducting the top-down change management effort.

94. This upgrade would be a key mitigating factor in protecting the investment made in Umoja, by reducing the high risks associated with the transformational aspect of this project. Subject to approval by the General Assembly, the Umoja project would expeditiously begin the recruitment process in order to identify the most suitable manager for this key role.

IV. Resource requirements

A. Overview of projected total resource requirements for Umoja

Revised resource requirements to the end of 2015

95. According to the current project timeline, Umoja Foundation and Extension 1[6] will be implemented across the United Nations Secretariat by the end of 2015, and the design of Umoja Extension 2 will be completed.

96. The fifth progress report presented estimated project requirements until the end of 2015 in the amount of $360,856,800, as compared with the budget of $348,138,500 for that period. Additional funding was not requested at that time and the Secretary-General indicated that revised resource requirements and a proposal for additional funding would be presented in the sixth progress report. This would enable the Secretariat to continue its efforts to contain costs and to incorporate critical lessons learned from Umoja deployment and pilot activities, which are of decisive importance to the successful outcome of the project.

97. The revised resource requirements for the project through 31 December 2015 amount to $385,060,300, reflecting an increase of $24,203,500 as compared with the estimates provided in the fifth progress report,[7] which is illustrated in table 3 below.

Table 3
Revised resource requirements to the end of 2015
(Thousands of United States dollars)

Object of expenditure	*Requirements in A/68/375*	*Revised requirements*	*Difference (increase/(decrease))*
Posts	75 406.1	77 992.6	2 586.5
Other staff costs	36 980.7	44 846.3	7 865.6
Consultants and experts	2 833.9	2 808.9	(25.0)
Travel of staff	6 239.5	6 222.5	(17.0)
Contractual services	162 077.7	183 840.3	21 762.6
General operating expenses	19 513.7	19 502.7	(11.0)
Supplies and materials	1 047.2	1 034.5	(12.7)
Furniture and equipment	56 758.0	48 812.5	(7 945.5)
Total	**360 856.8**	**385 060.3**	**24 203.5**

98. Since the issuance of the fifth progress report, the project timeline was revised for the successful delivery of cluster 2, which comprised the deployment of Umoja Foundation to some special political missions, in March 2014. At the same time, the deployment of the Umoja integration pilot (addition of Umoja Extension 1

[6] Umoja Extension 1 for national staff in peacekeeping missions and special political missions will be deployed as cluster 5 in the first quarter of 2016. Substantially, preparatory work will be completed by the end of 2015. This assumption is included in the formulation of the resource requirements for the Umoja project.

[7] See A/68/375, table 11, revised requirements through 2015.

functionality to the already deployed Umoja Foundation) in MINUSTAH was rescheduled from February to July 2014.

99. During this period of delay, Umoja continues to provide support to peacekeeping operations as the missions adapt to the new operating model under Umoja Foundation and move towards stabilization. In parallel, the Secretariat is activating an extended, intensive preparatory period before the deployment of clusters 3 and 4. This plan is based on the lessons learned from the deployment to peacekeeping operations and will mitigate the post-implementation challenges experienced with clusters 1 and 2.

100. The combination of extended post-implementation support to peacekeeping missions, the addition of requirements to provide for a robust capacity-building and training for users and process experts under the Umoja Academy and the intensified and extended preparatory activities before the deployment of clusters 3 and 4 give rise to additional resource requirements. As shown in table 3 above, these can be identified in posts, reflecting the maintenance of 2014 project team levels (as opposed to the previously anticipated downsizing of the team); additional general temporary assistance, to support the deployment of process experts to the Umoja Academy for intensified training and contractual services.

101. With regard to financing, table 4 below presents an analysis of the revised funding requirements to the end of 2015, in the amount of $385,060,300, by biennium and year in comparison with the approved project financing of $348,138,500.

Table 4
Revised resource requirements and funding availability to the end of 2015
(Thousands of United States dollars)

	2008-2009[a] actual	*2010-2011[b] actual*	*2012-2013[c] actual*	*2014 projected*	*2015 projected*	*Total*
Funding	20 000.0	162 338.9	102 377.4	63 422.2	–	348 138.5
Expenditure	17 699.7	100 709.1	137 265.5	76 474.9	52 911.1	385 060.3
Net balance/(deficit)	**2 300.3**	**61 629.8**	**(34 888.1)**	**(13 052.7)**	**(52 911.1)**	**(36 921.8)**
Unutilized funds carried forward	–	2 300.3	63 930.1	29 042.0	15 989.3	–
Closing balance (surplus/(deficit))	**2 300.3**	**63 930.1**	**29 042.0**	**15 989.3**	**(36 921.8)**	**(36 921.8)**

[a] See second progress report (A/65/389) for details on actual expenditure for 2008-2009.
[b] See fourth progress report (A/67/360) for details on actual expenditure for 2010-2011.
[c] See sect. IV.B of the present report for details on actual expenditure for 2012-2013.

102. The revised resource requirements for 2014 and 2015 are explained in more detail in section IV.C below.

Projected resource requirements for 2016 and 2017

103. As noted above, by the end of 2015, Umoja Foundation and Extension 1 will be substantially deployed across the Secretariat. At that point, the ongoing support and maintenance of Umoja Foundation and Extension 1, effectively, will be mainstreamed into the Organization as part of the normal operations. In practical

terms this means that all responsibility, ongoing activities and costs to maintain Umoja Foundation and Extension 1 will be considered in the context of the established budget procedures for operational activities of the Secretariat, whether the proposed programme budget or the proposed budgets for peacekeeping operations. With the exception of the costs associated with the deployment of Umoja Extension 1 (for national staff[8]) to peacekeeping missions and special political missions, the Umoja project costs to be incurred during 2016 and 2017 will be in relation to Umoja Extension 2. The building, testing and deployment of Umoja Extension 2 throughout the United Nations Secretariat will introduce new functionality to the global operations of the Organization.

104. In his fourth progress report (A/67/360) the Secretary-General indicated that based on historical expenditure rates, a very preliminary estimate of approximately $30 million of contractual services would be required for the build, test and deployment of Umoja Extension 2 in two annual releases. In his fifth progress report, the Secretary-General advised that projected resource requirements for 2016 and 2017 would be presented in the sixth progress report, taking into account updates on the progress of the project.

105. Estimates of the project resource requirements for 2016 and 2017 have now been determined. These amount to $54,291,700 in total and are summarized by object of expenditure in table 5 below. The projected resource requirements for each year are explained in more detail in section IV.D below.

Table 5
Summary of projected resource requirements for 2016-2017
(Thousands of United States dollars)

Object of expenditure	*2016*	*2017*	*Total*
Posts	12 870.3	8 663.7	21 534.0
Other staff costs	4 997.6	4 992.1	9 989.7
Consultants	464.6	464.6	929.2
Travel of staff	1 140.0	763.8	1 903.8
Contractual services	8 350.0	7 300.0	15 650.0
General operating expenses	2 426.3	1 625.6	4 051.9
Supplies and materials	73.0	48.9	121.9
Furniture and equipment	74.1	37.1	111.2
Total	**30 395.9**	**23 895.8**	**54 291.7**

Projected total resource requirements for the Umoja project and financing of costs

106. The total projected resource requirements for the Umoja project through to deployment of Umoja Extension 2 by the end of 2017 are set out in table 6 below.

[8] Umoja Extension 1 for international staff in peacekeeping operations and special political missions is scheduled for deployment in November 2014 (cluster 4).

Table 6
Projected total resource requirements for the Umoja project
(Thousands of United States dollars)

Object of expenditure	*2008-2013 actual* (a)	*2014-2015 revised* (b)	*2008-2015 total* (c) = (a) + (b)	*2016-2017 projected* (d)	*Total* (e) = (a) + (b) + (d)
Posts	45 501.7	32 490.9	77 992.6	21 534.0	99 526.6
Other staff costs	22 487.3	22 359.0	44 846.3	9 989.7	54 836.0
Consultants and experts	1 742.5	1 066.4	2 808.9	929.2	3 738.1
Travel of staff	3 222.7	2 999.8	6 222.5	1 903.8	8 126.3
Contractual services	125 339.0	58 501.3	183 840.3	15 650.0	199 490.3
General operating expenses	13 584.9	5 917.8	19 502.7	4 051.9	23 554.6
Supplies and materials	855.8	178.7	1 034.5	121.9	1 156.4
Furniture and equipment	42 940.4	5 872.1	48 812.5	111.2	48 923.7
Total	**255 674.3**	**129 386.0**	**385 060.3**	**54 291.7**	**439 352.0**

107. With regard to financing, it will be recalled that in its resolution 63/262, the General Assembly endorsed the cost-sharing arrangement for the financing of the enterprise resource planning project proposed in paragraph 79 of the report of the Secretary-General on enterprise systems for the United Nations Secretariat worldwide (A/62/510/Rev.1). The approved cost-sharing arrangement is: 15 per cent from the regular budget; 62 per cent from the support account for peacekeeping operations; and 23 per cent from the special accounts for programme support costs.

108. The projected total resource requirements to the end of 2017 are summarized in table 7 below, by source of funds and in accordance with the approved cost-sharing arrangement.

Table 7
Projected total resource requirements for Umoja, by biennium and source of funds
(Thousands of United States dollars)

Source of funds	*2008-2009*[a]	*2010-2011*[b]	*2012-2013*[c]	*Revised 2014-2015*	*Proposed 2016-2017*	*Total 2008-2017*	*Percentage*
Regular budget	5 110.0	11 182.9	–	41 466.1	8 143.7	65 902.7	15
Support account for peacekeeping operations	7 050.0	114 065.9	74 675.3	42 946.2	33 660.9	272 398.3	62
Extrabudgetary	7 840.0	37 090.1	27 702.1	15 931.7	12 487.1	101 051.0	23
Total	**20 000.0**	**162 338.9**	**102 377.4**	**100 344.0**	**54 291.7**	**439 352.0**	**100**

[a] In accordance with resolution 63/262.
[b] In accordance with resolutions 64/243 and 65/290.
[c] In accordance with resolutions 65/290, 66/265 and 67/287.

109. Further details of the financing requirements to provide for the projected shortfall of $36,921,800 through 31 December 2015, as well as the projected

resource requirements for 2016 and 2017 in the amount of $54,291,700, and the specific proposals of the Secretary-General are presented in section V of the present report.

B. Implementation during the period from 2008 to 2013

110. Cumulative expenditure to the end of 2013 was $255,674,300, comprising $17,699,700 in respect of the biennium 2008-2009, $100,709,100 for the biennium 2010-2011 and $137,265,500 for the biennium 2012-2013. Table 8 below provides a comparison of actual expenditure for the biennium 2012-2013 against previous estimates, by object of expenditure.

Table 8
Expenditure for the biennium 2012-2013
(Thousands of United States dollars)

Object of expenditure	*Projected in A/68/375*	*Actual*	*Difference (increase (decrease))*	*Percentage change*
Posts	28 754.0	28 673.2	(80.8)	(0.3)
Other staff costs	12 440.5	12 431.0	(9.5)	(0.1)
Consultants	1 027.9	1 005.7	(22.2)	(2.2)
Travel of staff	1 896.9	1 329.8	(567.1)	(29.9)
Contractual services	69 946.8	70 865.2	918.4	1.3
General operating expenses	4 364.8	4 545.5	180.7	4.1
Supplies and materials	85.3	72.6	(12.7)	(14.9)
Furniture and equipment	19 861.3	18 342.5	(1 518.8)	(7.6)
Total	**138 377.5**	**137 265.5**	**(1 112.0)**	**(0.8)**

111. Actual expenditure for 2012-2013 amounted to $137,265,500, representing underexpenditure of $1,112,000 (0.8 per cent), compared with the amount projected in table 7 of the fifth progress report (A/68/375). Actual expenditure for posts, other staff costs, consultants and general operating expenses were broadly consistent with the estimates provided. The net decrease was mainly attributable mainly to:

(a) Underexpenditure in travel costs by $567,100 (29.9 per cent) owing to changes in the deployment schedule and the approach to training delivery for cluster 2. In addition, travel activities originally planned during the fourth quarter of 2013 relating to the Umoja integration pilot in MINUSTAH were deferred until the first and second quarters of 2014;

(b) Overexpenditure of $918,400 (1.3 per cent) under contractual services, which resulted from additional services to support the Umoja Foundation for building and deployment of cluster 1. Contractual services were required to complete the development of functionality for cluster 1 that was not deployed to the pilot in UNIFIL;

(c) Expenditure under furniture and equipment was lower by $1,518,800 (7.6 per cent) than projected in the fifth progress report owing to software licences

maintenance fees that were lower than anticipated following the reprofiled deployment timeline and the Department of Field Support taking ownership of the maintenance costs following the deployment to peacekeeping missions in July and November 2013.

C. Revised resource requirements for 2014 and 2015

112. Tables 9 and 10 below summarize the revised estimates for the resource requirements of Umoja for 2014 and 2015, respectively, and provide a comparison with the estimates presented in the fifth progress report.

Table 9
Revised resource requirements for 2014
(Thousands of United States dollars)

Object of expenditure	*Projected in A/68/375*	*Revised*	*Difference (increase (decrease))*	*Percentage change*
Posts	16 441.4	16 424.2	(17.2)	(0.1)
Other staff costs	9 282.6	9 732.6	450.0	4.8
Consultants	526.0	526.0	–	–
Travel of staff	1 157.4	1 157.4	–	–
Contractual services	21 974.2	41 989.1	20 014.9	91.1
General operating expenses	3 457.4	2 958.9	(498.5)	(14.4)
Supplies and materials	89.7	89.7	–	–
Furniture and equipment	5 672.6	3 597.0	(2 075.6)	(36.6)
Total	**58 601.3**	**76 474.9**	**17 873.6**	**30.5**

113. Revised requirements for 2014 amount to $76,474,900, reflecting an increase of $17,873,600 (30.5 per cent), compared with the estimates presented in the fifth progress report. Significant revisions in resource requirements for 2015 are explained below.

Posts and other staff costs

114. The marginal reduction in posts costs reflects the removal of a provision for the upgrade of one D-1 level post to D-2, which was proposed but not approved by the General Assembly in 2013.

115. The projected increase in other staff costs of $450,000 reflects the cost of 20 additional general temporary staff to provide for backfilling the responsibilities of process experts and other candidates that will be assigned to Umoja, from departments and offices, to participate in the Umoja Academy programme to be accommodated during the fourth quarter of 2014.

Contractual services

116. Revised requirements of $41,989,100 under contractual services, reflecting an increase of $20,014,900 (91.1 per cent), arise from the decision to adjust the

deployment schedule for cluster 2 by two months, from January to March 2014, and the Umoja integration pilot in MINUSTAH by four months, from February to July 2014; and new requirements that have been added to the scope of functionality of the solution. Furthermore, the changes in the deployment schedule required the continuation of the activities of the systems integrator to support cluster 1 locations, complete Umoja Foundation build activities for cluster 2 locations, address the gaps in the Umoja Extension 1 design, conduct additional product integration testing and payroll testing cycles for Umoja Extension 1, and develop training materials for the human resources and travel solutions.

117. Of the total increase in contractual services ($20,014,900), an amount of $3,894,100 is attributable to systems integration services for the Umoja Extension 1 that resulted from changes to the deployment schedule and provision of services for additional testing cycles that were not anticipated.

118. The remainder of the increase ($16,120,800) is attributable to additional scope, which increased by 43 per cent for the Umoja Foundation and by 36 per cent for the Umoja Extension 1, as well as enhancements to existing functionality; additional development of training materials for Umoja Extension 1; development of business intelligence reports and additional professional services that were not forecasted In particular, for Umoja Extension 1, additions were made to the employee self-service functionality and for Umoja Foundation, the management and complexity of grants and projects systems have added additional forms, reports, interfaces, conversions, enhancements and workflows requirements that were not required for peacekeeping operations. The additional requirements entail significant effort to design, build and test the new functionality.[9]

119. It should also be noted that the contractual services estimate for 2014, as presented in the fifth progress report, reflected a plan to move from multiple vendors for systems integration services to a single vendor from 1 July 2014. The contract for the new single systems integrator will include activities relating to both Foundation and Extension 1. The procurement process was not yet finalized as at the end of July 2014, necessitating an extension of the two incumbent systems integrators until the new contract is finalized and the transition to the single systems integrator is complete. Of the $16,120,800 mentioned in paragraph 118 above, $10,791,600 is included in the contract extensions for the two incumbent systems integrators for the period from 1 July 2014 to 21 November 2014.

General operating expenses

120. Revised requirements of $2,958,900 under general operating expenses would provide for the rental of premises and the maintenance and support of the local area network technical infrastructure and central servers. The projected underexpenditure of $498,500 is attributable to reduced charges for rent following the relocation of the Umoja project team to alternative off-site leased premises.

[9] The additions to scope are submitted in the form of change requests that are evaluated within the Umoja project team and agreed with the respective process owner representatives to confirm that the requirement is indeed essential.

Furniture and equipment

121. Revised requirements under furniture and equipment of $3,597,000 would provide for: (a) annual maintenance fees for the enterprise resource planning software ($2,310,000); (b) maintenance fees for database tools and database licences ($669,700); (c) maintenance fees and licences for testing tools ($250,000); (d) other software licences ($276,900); and (e) the replacement of laptops and the acquisition of videoconferencing equipment ($90,400). The reduction of $2,075,600 (36.6 per cent), as compared with the estimate provided in the fifth progress report reflects mainly software and database licence maintenance fees that were previously included in the project budget, but which are now borne by peacekeeping missions, following the deployment of Umoja Foundation in 2013. These post-implementation maintenance costs are funded by the support account for peacekeeping operations under the budget of the Department of Field Support for the period from 1 July 2014 to 30 June 2015.

Table 10
Revised resource requirements for 2015
(Thousands of United States dollars)

Object of expenditure	*Projected in A/68/375*	*Revised*	*Difference (increase/ (decrease))*	*Percentage change*
Posts	13 382.2	16 066.7	2 684.5	20.1
Other staff costs	5 201.3	12 626.4	7 425.1	142.8
Consultants	543.2	540.4	(2.8)	(0.5)
Travel of staff	1 292.3	1 842.4	550.1	42.6
Contractual services	15 682.9	16 512.2	829.3	5.3
General operating expenses	2 652.1	2 958.9	306.8	11.6
Supplies and materials	89.0	89.0	–	–
Furniture and equipment	6 626.2	2 275.1	(4 351.1)	(65.7)
Total	**45 469.2**	**52 911.1**	**7 441.9**	**16.4**

122. Revised projected requirements for 2015 amount to $52,911,100, reflecting an increase of $7,441,900 (16.4 per cent), compared with the estimates presented in the fifth progress report. Significant changes in resource requirements for 2015 are explained below.

Posts and other staff costs

123. Requirements of $16,066,700 under posts would provide for salary and common staff costs for the continuation of 90 posts (1 Assistant Secretary-General, 1 D-2, 7 D-1, 21 P-5, 37 P-4, 9 P-3, 1 P-2, 1 General Service (Principal level) and 12 General Service (Other level)). The increase of $2,684,500 in resource requirements for posts in 2015 reflects the postponement of the planned downsizing of the project team and the net effect of revisions in standard salary costs, common staff costs and staff assessment rates.

124. The previously estimated resource requirements, as presented in the fifth progress report, were based on assumption that the project team staffing level would

be reduced from 90 to 74 from the start of 2015. However, following the revision of the deployment schedule, as presented in paragraphs 53 to 57 above, Umoja will postpone the downsizing plan and retain the full complement of 90 posts throughout 2015. The downsizing of the Umoja project team from 90 to 74 posts will start from 1 January 2016.

125. The revised requirements of $12,626,400 under other staff costs, reflecting an increase of $7,425,100, would provide for general temporary assistance in respect of the subject-matter experts for functional requirements across the project at the same level as 2014 and would also provide for backfilling the responsibilities of local process experts and other candidates that will be assigned to Umoja, from departments and offices, to participate in the Umoja Academy programme.

126. The increased requirements reflect the postponement of the downsizing in the same manner as explained above for project team posts. The revised provision also includes an additional $3,570,000 for 20 additional general temporary positions to provide for backfilling the responsibilities of process experts and other candidates that will be assigned to Umoja from departments and offices, to participate in the Umoja Academy programme to ensure that the programme is sustained in 2015. Given the scope of the deployments planned for 2015, the project team itself will be fully engaged with preparations for implementation to a broad range of entities. It is critical, therefore, for the project to ensure that staff in the Organization are trained and have the capacity to support the solution, sustain the adoption of the changes and ensure that the benefits of Umoja are realized.

Travel of staff

127. Travel of the Umoja team to provide training to trainers, travel for Umoja Academy participants, entity realization and post-production support for cluster 3 and 4 entities is estimated at $1,842,400. Umoja anticipates that it will maintain the previously estimated travel costs associated with deployment and end-user training activities as presented in the fifth progress report and will require an additional provision of $550,100 for the anticipated travel associated with the new Umoja Academy.

Contractual services

128. Revised requirements of $16,512,200 under contractual services comprise: (a) application management support; (b) enterprise resource planning software training for Umoja staff; (c) hosting services; (d) advisory services with respect to infrastructure integration; and (e) conference facilities.

129. The cost of the single systems integrator for the enterprise resource planning application management and integration services for Umoja Foundation and Umoja Extension 1 is estimated at $11 million for 2015.

130. The remainder of the contractual services estimate is for professional services ($3,942,000) to complete the design of the highly specialized modules in the Umoja Extension 2 scope of functionality, such as, defence forces and public security, demand planning, supplier network planning, warehouse management and budget formulation; enterprise resource planning software training for Umoja staff ($580,000); hosting services ($552,200); legal consulting services for the

negotiation of contractual terms, quality assurance advice and project tools support ($400,000); and conference room facilities ($38,000).

General operating expenses

131. General operating expenses of $2,958,900 are an estimate of costs for the rental of premises, the maintenance and support of the local area network technical infrastructure and central servers and the rental and maintenance of office automation equipment. The estimated provision is retained at the same level provided for 2014 since staffing levels will remain the same in 2015.

Furniture and equipment

132. Furniture and equipment costs of $2,275,100 are estimated maintenance costs for enterprise resource planning maintenance, database maintenance, and testing tools maintenance. The requirements are for: maintenance costs for enterprise resource planning software licences ($1,330,100); database ($669,700) and testing tools maintenance ($50,000); other software licences ($134,900) and the replacement of laptops and maintenance of communications equipment ($90,400). The decrease of $4,351,100 represents the removal of a previous estimated provision for additional database licences ($1,112,400), which was based on sizing estimates and growth that has not materialized; and maintenance fees for various software and testing tools ($1,278,900), which is not required since the project has executing the testing in a manner that does not require licences to be used concurrently to the extent envisaged; as well as software maintenance costs ($1,959,800) that were previously included in the project budget, which are now borne by the peacekeeping missions following deployment of Umoja Foundation in the field.

133. The revised resource requirements for 2014 and 2015 combined are summarized in table 11 below.

Table 11
Summary of revised resource requirements for 2014-2015
(Thousands of United States dollars)

Object of expenditure	*2014*	*2015*	*Total*
Posts	16 424.2	16 066.7	32 490.9
Other staff costs	9 732.6	12 626.4	22 359.0
Consultants	526.0	540.4	1 066.4
Travel of staff	1 157.4	1 842.4	2 999.8
Contractual services	41 989.1	16 512.2	58 501.3
General operating expenses	2 958.9	2 958.9	5 917.8
Supplies and materials	89.7	89.0	178.7
Furniture and equipment	3 597.0	2 275.1	5 872.1
Total	**76 474.9**	**52 911.1**	**129 386.0**

D. Projected resource requirements for 2016 and 2017

134. Tables 12 and 13 below summarize the projected resource requirements of Umoja for 2016 and 2017, respectively. As noted above, the only Umoja project costs to be incurred during 2016 and 2017 will be in relation to Umoja Extension 2 building, testing and deployment.

Table 12
Projected resource requirements for 2016
(Thousands of United States dollars)

Object of expenditure	*Projected 2016*
Posts	12 870.3
Other staff costs	4 997.6
Consultants	464.6
Travel of staff	1 140.0
Contractual services	8 350.0
General operating expenses	2 426.3
Supplies and materials	73.0
Furniture and equipment	74.1
Total	**30 395.9**

135. The project will continue its activities for 2016, as previously described in the fifth progress report. The projected resource requirements, which the Secretary-General proposes for funding in the next biennium, are presented below.

Posts and other staff costs

136. The Umoja project team in 2016 will comprise 74 posts, reduced from 90, beginning January and it is proposed to downsize the team to 50 posts by the end of December 2016. The estimated resource requirements for 2016 amount to $12,870,300 for salary and common staff costs for 74 posts (1 Assistant Secretary-General, 1 D-2, 3 D-1, 18 P-5, 30 P-4, 5 P-3, 1 P-2, 4 General Service (Principal level) and 11 General Service (Other level)). The project team has deemed it prudent to reflect the estimated cost of 74 posts for the full year in 2016 since the precise timing of the downsizing will be staggered and cannot be predicted with accuracy.

137. Requirements under other staff costs of $4,997,600 would provide for general temporary assistance in respect of the subject-matter experts for functional requirements across the project. Umoja estimated a requirement for 30 temporary positions, based on its historical experience with the building and testing of Umoja Foundation and Extension 1.[10]

[10] It should be noted that the 2015 estimate included a provision for 20 positions for backfilling staff from departments and offices that joined the Umoja as subject-matter experts and as Umoja Academy participants. This requirement has not been included under the Umoja estimates for 2016, since it is envisaged that the need will be significantly reduced and provisions, if any, would be accommodated within the approved resources of departments, offices and missions.

Consultants and contractual services

138. It is estimated that a provision of $464,600 will be required for consultant fees, based on previous expenditure patterns and the anticipated services for 2016. The requirements for individual consultants provides for six consultants providing expert services in real estate, human resources, finance-controlling and an expert to support Umoja project tools who is remunerated on a "when actually employed" basis.

139. Projected resource requirements for contractual services during 2016 amount to $8,350,000. The provision comprises the estimated cost of project related services required from the single systems integrator ($6.8 million), requirements for specialist services for human resources functionality and Umoja Extension 2 functionality ($1.3 million), and for enterprise resource planning technical training ($250,000).

Travel of project staff

140. Travel costs for the Umoja project team are estimated at $1,140,000 for cluster 5 training, realization and deployment. Cluster 5 is the deployment of Umoja Extension 1 functionality to national staff in peacekeeping missions and special political missions in 2016.

General operating expenditure

141. General operating expenses of $2,426,300 are an estimate of costs for the rental of premises, the maintenance and support of the local area network technical infrastructure and central servers and the rental and maintenance of office automation equipment. The estimated provision is commensurate with the reduction in posts from 90 to 74.

Supplies and materials and furniture and equipment

142. An estimate of $73,000 for supplies and materials is based on the standard provision for the staffing level (74 posts) for 2016. By the start of 2016, Umoja Foundation and Extension 1 will have deployed to all Secretariat locations, hence the full cost of software licences and maintenance are not provided for in the Umoja cost estimates.

143. The amount of $74,100 covers maintenance and replacement of laptops and communications equipment for the project team.

Table 13
Projected resource requirements for 2017
(Thousands of United States dollars)

Object of expenditure	*Projected 2017*
Posts	8 663.7
Other staff costs	4 992.1
Consultants	464.6
Travel of staff	763.8
Contractual services	7 300.0

Object of expenditure	*Projected 2017*
General operating expenses	1 625.6
Supplies and materials	48.9
Furniture and equipment	37.1
Total	**23 895.8**

144. The estimated resource requirements for completing the building, testing of Umoja Extension 2 as well as its deployment in 2017 amount to $23,895,800. These project-related activities will be under the direction of the Chief Information Technology Officer. The start of 2017 marks the transition of the project activities to the relevant information and communications technology.

Posts and other staff costs

145. The estimated cost of Umoja project related posts for 2017 is $8,663,700. This is based on the continuation of the 50 temporary posts under the Umoja project team for 2016. This would comprise: 1 D-2, 2 D-1, 8 P-5, 24 P-4, 5 P-3, 1 P-2, 3 General Service (Principal level) and 6 General Service (Other level) posts.

146. Projected resource requirements of $4,992,100 under other staff costs would provide for general temporary assistance in respect of the subject-matter experts for functional requirements across the project. Umoja estimated a requirement for 30 temporary positions, based on its historical experience of the testing and deployment of Umoja Foundation and Extension 1.

Consultants and contractual services

147. It is estimated that a provision of $464,600 should be maintained for consultant fees, which is the same as the estimate for 2016, based on projected consultancy needs. The consulting expertise will be related primarily to the Umoja Extension 2 functionality developed in 2016. The same expertise will be required to provide support for deployment and post-deployment activities during 2017.

148. Resource requirements for contractual services are projected to be $7.3 million. This provision would cover the anticipated costs for the systems integrator to provide development and deployment services, enterprise resource planning specialist services. The services relate to the project activity planned for 2017, which is the integration, realization (including organizational readiness, data management and training) and deployment of the Umoja Extension 2 solution to the Secretariat.

Travel of staff

149. It is estimated that resource requirements would amount to $763,800, in order to provide for the travel costs associated with the deployment of Umoja Extension 2 functionality throughout the United Nations Secretariat. The requirement reflects the consideration that Umoja Extension comprises functionality that will be mainly used by staff in Headquarters, offices away from Headquarters, the regional economic commissions and the Global and Regional Support centres, therefore limiting the requirements for travel for training, and deployment activities.

Other operating costs

150. General operating expenses of $1,625,600, supplies and materials of $48,900 and furniture and equipment of $37,100 are cost estimates that are directly related to the level of staffing that is envisaged for 2017. The estimates cover expenses such as rent, communications and laptops.

V. Summary of resource requirements and request for action by the General Assembly

A. Proposed financing of projected resource requirements for Umoja

151. As explained in section IV.A of the present report, on the basis of the most recent cost estimates the projected resource requirements for the planned activities of the Umoja project until the end of 2015 amount to $385,060,300, which represents an increase of $36,921,800 above the approved resources for Umoja for this period.

152. The Secretary-General requests that the additional resource requirements necessary to complete the planned activities to be undertaken for the remainder of 2014 and during 2015 be approved by the General Assembly. The proposed financing of these additional requirements would be apportioned in accordance with the approved cost-sharing arrangement, as illustrated in table 14 below.

Table 14
Summary of proposed resource requirements to be approved by the General Assembly for 2014 and 2015, by source of funding
(Thousands of United States dollars)

Source of funds	*Approved resources (A/68/375)*	*Revised requirements*	*Proposed additional requirements*
Regular budget	52 220.8	57 759.0	5 538.2
Support account for peacekeeping operations	215 845.9	238 737.4	22 891.5
Extrabudgetary	80 071.8	88 563.9	8 492.1
Total	**348 138.5**	**385 060.3**	**36 921.8**

153. As advised in the fifth progress report (A/68/375), the Secretary-General presents the projected resource requirements for 2016 and 2017. The Secretary-General requests that the projected resource requirements necessary to undertake the planned activities for 2016 and 2017 be approved by the General Assembly. Financing of these proposed resource requirements would be apportioned in accordance with the approved cost-sharing arrangement, as illustrated in table 15 below.

Table 15
Summary of proposed resource requirements to be approved by the General Assembly for 2016 and 2017, by source of funding
(Thousands of United States dollars)

Source of funds	*Proposed requirements 2016-2017*	*Percentage*
Regular budget	8 143.7	15
Support account for peacekeeping operations	33 660.9	62
Extrabudgetary	12 487.1	23
Total	**54 291.7**	**100**

B. Recommended actions to be taken by the General Assembly

154. **The General Assembly is requested:**

(a) To take note of the progress made on the implementation of Umoja since the issuance of the fifth progress report;

(b) To approve the revised resource requirements of the project through 31 December 2015, as presented in table 14;

(c) To take note of the projected costs of the project for 2016 and 2017, as presented in table 15;

(d) To approve the reclassification of the post of Deputy Project Director as a D-2 post;

(e) To take note that the estimated resource requirements for 2016 and 2017 will be included in the proposed programme budget for the biennium 2016-2017 and in the respective proposed budgets of the support account for peacekeeping operations for the same period;

Programme budget

(f) To appropriate an amount of $5,538,200 under the programme budget for the biennium 2014-2015 under section 29A, Office of the Under-Secretary-General for Management, representing the regular budget share for the additional Umoja project costs until 31 December 2015, which would represent a charge against the contingency fund for the biennium 2014-2015;

Support account for peacekeeping operations

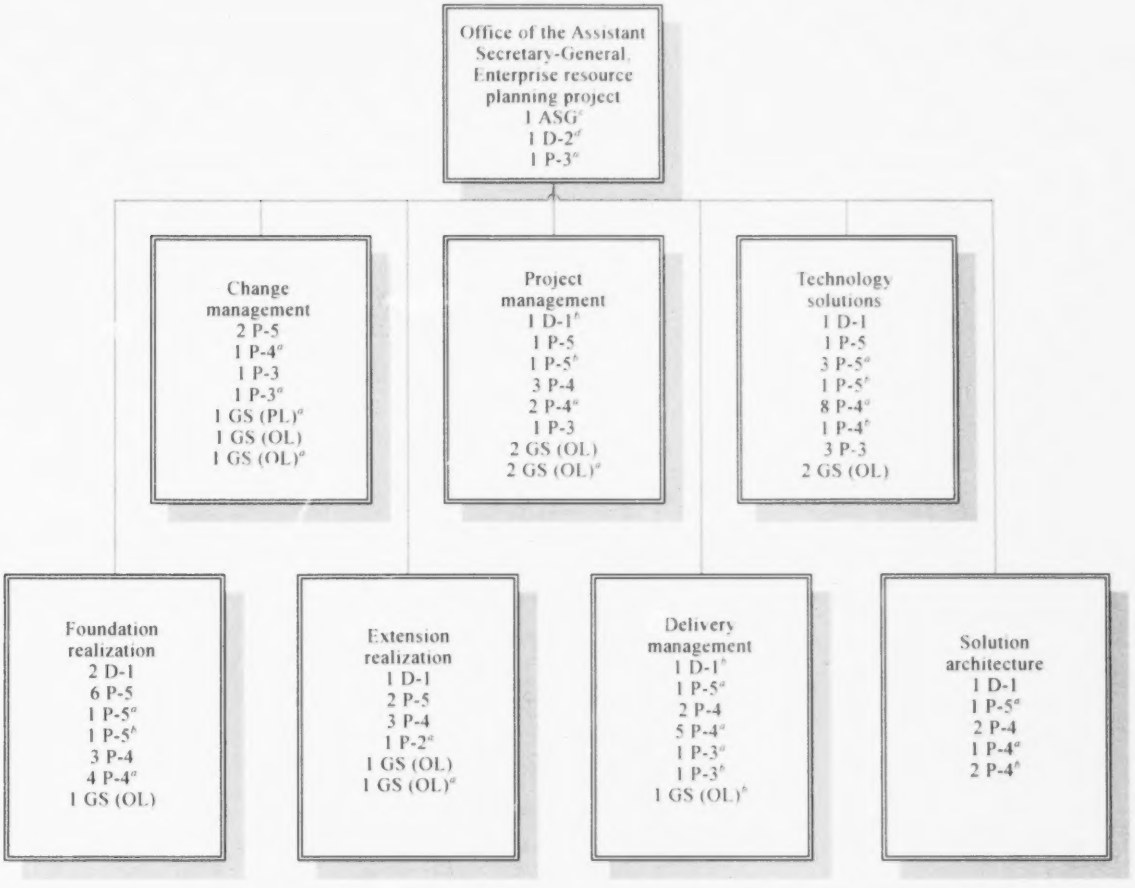
(g) To note that resource requirements in the amount of $22,891,500 will be included in the subsequent requirements for the support account for peacekeeping operations for the financial period from 1 July 2015 to 30 June 2016;

Extrabudgetary resources

(h) **To note that requirements in the amount of $8,492,100 will be funded from extrabudgetary resources in the financial period from 1 January 2015 to 31 December 2015.**

Annex

Organizational structure and post distribution for 2015



Abbreviations: ASG, Assistant Secretary-General; GS, General Service; OL, Other level; PL, Principal level.

[a] Approved at the sixty-fourth session.

[b] Approved at the sixty-fifth session.

[c] Approved at the sixty-sixth session.

[d] Proposed for approval at the sixty-ninth session. The Deputy Project Director also serves as head of the Umoja organizational change management team.

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Programme budget for the biennium 2014-2015

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Sixth progress report on the enterprise resource planning project

Report of the Secretary-General

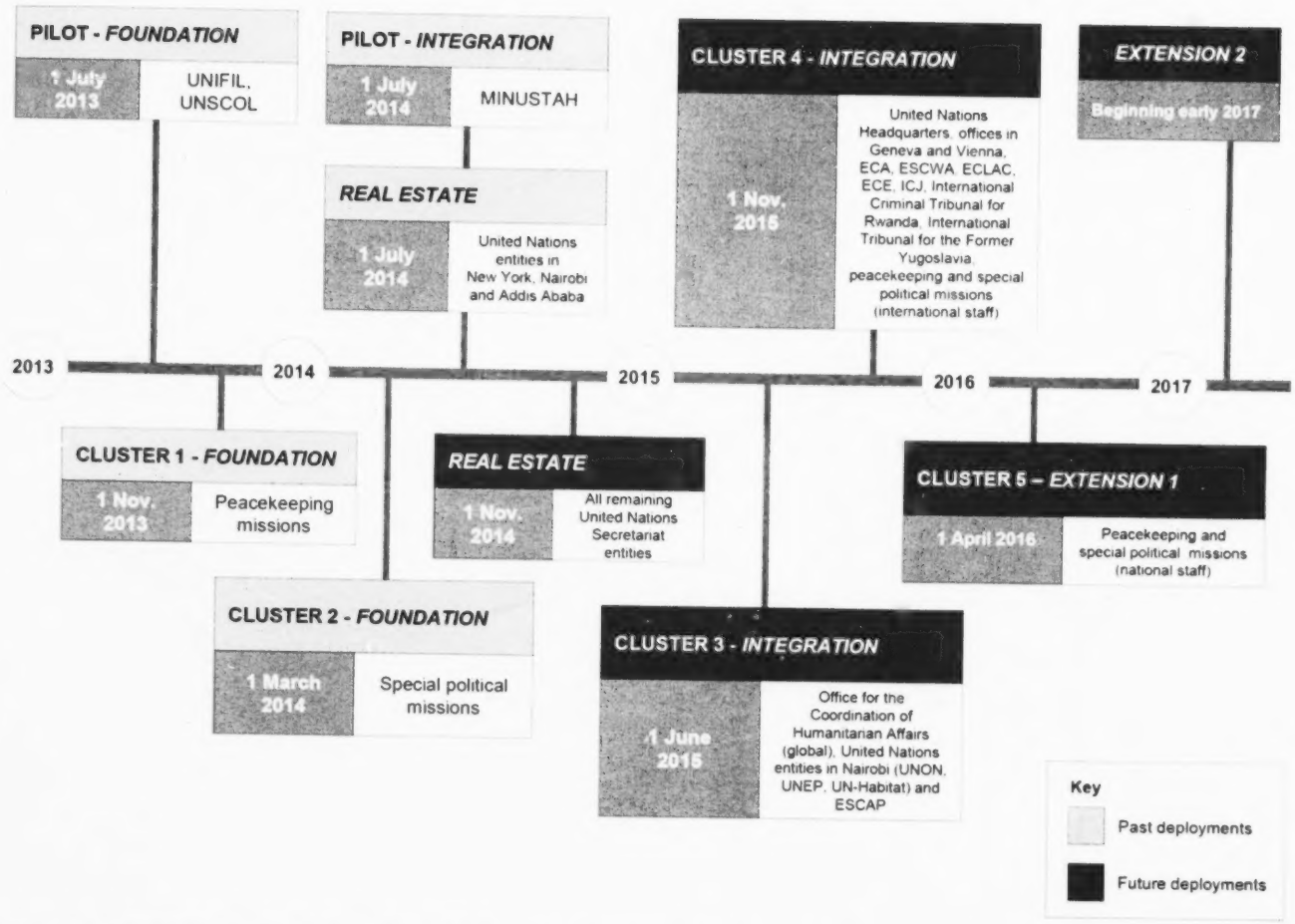
Corrigendum

Page 17

Replace the figure on page 17 with the figure below.

14-62669 (E) 151014

Please recycle


PILOT - FOUNDATION
1 July 2013
UNIFIL, UNSCOL
PILOT - INTEGRATION
1 July 2014
MINUSTAH
REAL ESTATE
1 July 2014
United Nations entities in New York, Nairobi and Addis Ababa
CLUSTER 4 - INTEGRATION
1 Nov. 2015
United Nations Headquarters, offices in Geneva and Vienna, ECA, ESCWA, ECLAC, ECE, ICJ, International Criminal Tribunal for Rwanda, International Tribunal for the Former Yugoslavia, peacekeeping and special political missions (international staff)
EXTENSION 2
Beginning early 2017
2013
2014
2015
2016
2017
CLUSTER 1 - FOUNDATION
1 Nov. 2013
Peacekeeping missions
REAL ESTATE
1 Nov. 2014
All remaining United Nations Secretariat entities
CLUSTER 5 – EXTENSION 1
1 April 2016
Peacekeeping and special political missions (national staff)
CLUSTER 2 - FOUNDATION
1 March 2014
Special political missions
CLUSTER 3 - INTEGRATION
1 June 2015
Office for the Coordination of Humanitarian Affairs (global), United Nations entities in Nairobi (UNON, UNEP, UN-Habitat) and ESCAP
Key
Past deployments
Future deployments

Abbreviations: ECA, Economic Commission for Africa; ECE, Economic Commission for Europe; ECLAC, Economic Commission for Latin America and the Caribbean; ESCAP, Economic and Social Commission for Asia and the Pacific; ESCWA, Economic and Social Commission for Western Asia; ICJ, International Court of Justice; ICTR, International Criminal Tribunal for Rwanda; ICTY, International Tribunal for the Former Yugoslavia; MINUSTAH, United Nations Stabilization Mission in Haiti; UNEP, United Nations Environment Programme; UN-Habitat, United Nations Human Settlements Programme; UNIFIL, United Nations Interim Force in Lebanon; UNON, United Nations Office at Nairobi; UNSCOL, United Nations Special Coordinator for Lebanon.

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Financial reports and audited financial statements, and reports of the Board of Auditors

Financial reports and audited financial statements and reports of the Board of Auditors for the period ended 31 December 2013

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions considered 25 reports, consisting of the financial reports, audited financial statements and reports of the Board of Auditors for the financial period ended 31 December 2013 to the General Assembly for 19 entities of the United Nations system; the reports of the Board on the major business transformation initiatives undertaken by the Secretariat (the capital master plan, the implementation of the International Public Sector Accounting Standards (IPSAS) and the enterprise resource planning system); the concise summary of the principal findings and conclusions contained in the reports of the Board for the biennium 2012-2013 and annual financial periods 2012 and 2013; and advance copies of the reports of the Secretary-General on the implementation of the recommendations of the Board contained in its reports on the United Nations and the funds and programmes for the financial period ended 31 December 2013. **The Advisory Committee notes with appreciation that all the reports of the Board were provided for the consideration of the Committee in a timely manner in the six official languages of the United Nations.** A list of the reports considered by the Committee is provided in the annex to the present report.

2. A total of 9 of the 19 entities are reporting annually, having fully implemented IPSAS in 2012, and 10 biennially, under the United Nations system accounting standards. In line with the requirement under IPSAS, the Board introduced annual audits for those United Nations entities that reported compliance with IPSAS for the year ended 31 December 2012. Following the adoption of IPSAS by all entities of

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the United Nations as from 1 January 2014, annual audits by the Board will apply uniformly to all entities.

3. During its consideration of the reports, the Advisory Committee met the members of the Audit Operations Committee of the Board of Auditors, who provided additional information and clarification, concluding with written responses received on 3 October 2014. The Advisory Committee also met representatives of the Secretary-General to discuss the status of implementation of the Board's recommendations. They provided additional information and clarification, concluding with written responses received on 24 September 2014.

II. Audit opinions of the Board of Auditors

4. The Board issued unmodified audit opinions for all 19 entities. It notes a trend of continuing improvement in the preparation processes relating to the financial statements (A/69/178, paras. 6-7, and Corr. 1). By way of comparison, for the financial year ended 31 December 2012, the Board had issued, for the United Nations Children's Fund (UNICEF), an emphasis of matter, and for the biennium ended 31 December 2011, for the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), an emphasis of matter and one other matter and, for the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), one other matter. **The Advisory Committee notes with appreciation that all 19 entities have received unmodified audit opinions from the Board.**

III. Quality and presentation of information in the reports

5. Of the nine entities reporting under IPSAS, the Board provides an analysis of the financial ratios as at 31 December 2013 for seven (the United Nations Office for Project Services (UNOPS), the Office of the United Nations High Commissioner for Refugees (UNHCR), UNICEF, the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA), UNRWA and UN-Women). The Board also provides a similar analysis of the financial ratios for five of the United Nations entities (the Secretariat, the United Nations Office on Drugs and Crime (UNODC), the United Nations Human Settlements Programme (UN-Habitat), the International Trade Centre (ITC) and the United Nations Environment Programme (UNEP)) reporting under the United Nations system accounting standards, which does not include full reporting on their assets and liabilities. **The Advisory Committee notes the high quality of information contained in the Board's reports on the entities that have adopted IPSAS and the benefits of the IPSAS-compliant information contained in the related reports.**

6. According to the Board, five of its reports, on the enterprise resource planning system, the capital master plan, IPSAS, UNHCR and UNOPS, are in revised formats and include features such as key facts for each topic and enhanced use of graphics, where appropriate. While providing the status of implementation of its recommendations from prior periods, the Board also provides in some reports, such as on UNODC and UNOPS (A/69/5/Add.10 and A/69/5/Add.11 and Corr.1), additional details in the form of action taken by the entities in response to the Board's recommendations. Consequently, these comprise a formal component of

some but not all of the reports of the entities audited. **The Advisory Committee encourages the Board to use a consistent format for the presentation of the status of implementation of the Board's recommendations for all entities, building on some of the presentational enhancements in the reports for the financial period ended 31 December 2013.**

7. Pursuant to General Assembly resolution 68/19 and at the request of the Advisory Committee, the Board notes that it has continued to report on cross-entity issues, including the management of implementing partners, the need for enhanced oversight, accountability and governance for globally dispersed operations and the need for strengthened staff skills relating to core business functions, within its entity-level reports.

8. In respect of the cross-entity issue on the management of implementing partners, the Advisory Committee notes varying levels of analysis and detail provided by the Board in the entity-level reports. For example, in its report on UNEP, the scope of the Board's examination rests on a brief analysis of the need for a central database for recording and monitoring the activities of implementing partners, including the movement of advances made to such partners (see A/69/5/Add.7, paras. 28-31). In its report on UNICEF, the Board examines in greater detail several aspects of the management of implementing partners, including selection, monitoring of activities, capacity-building and performance evaluation (see A/69/5/Add.3, paras. 29-51). In another instance, in its report on UNDP, the Board examines the management of implementing partners in the overall context of the programme and project management of the entity (see A/69/5/Add.1, paras. 31-91, and paras. 25-32 below on the management of implementing partners).

9. Concerning the need for enhanced oversight, accountability and governance for globally dispersed operations, another cross-entity issue examined, the Board reports on progress made by some but not all entities (UNODC, the Secretariat and UNOPS) in developing an enterprise risk management approach. For some other United Nations entities (UN-Habitat and UNEP), the Board recalls its observations from its previous audit reports (for the financial period ended 31 December 2011) that they did not operate an approach to enterprise risk management (see A/69/178, paras. 27-30).

10. **The Advisory Committee continues to find the identification of cross-entity themes useful. The Committee recommends that, for a more comprehensive disclosure of the specific issues examined, the Board should enumerate the entities considered, identify a standard set of parameters applied and, where common themes are present, provide further analysis in its concise summary report to facilitate cross-entity comparisons.**

11. Similarly, the reports of the Secretary-General (A/69/353 and Add.1) present the status of implementation of the Board's recommendations by entity or subject. In this respect, the Advisory Committee recalls its observations contained in its earlier report (see A/67/381, para. 18), where it notes that the level of explanatory detail contained in the report of the Secretary-General on the implementation of the Board's recommendations continues to be limited and does not always allow for a full understanding of the remedial action taken in response to the Board's recommendations. **The Advisory Committee considers that the presentation in the reports of the Secretary-General would benefit from a consolidation of the data on the status of implementation of all entities. The Committee also**

considers that further details in terms of the recommendations of the Board that have not been accepted, including a summarized explanation of the reasons for non-acceptance, should be provided.

IV. Major findings of the Board of Auditors

A. General observations

1. Overall financial situation

12. As noted in paragraph 5 above, the Board provides a full analysis of the financial ratios as at 31 December 2013 for seven entities reporting under IPSAS and five entities reporting under the United Nations system accounting standards. The Board notes that the ratios for the seven entities reporting under IPSAS demonstrate the financial sustainability of those entities, given that they have more than sufficient assets to cover their immediate and longer-term liabilities. The Board also notes that six of the seven entities are able to demonstrate their liquidity to meet liabilities, given that their cash ratio exceeds 1:1, UNRWA, with a cash ratio lower than 1:1, being the only exception. The Board indicates, however, that UNRWA is still able to meet its immediate liabilities as they fall due.

13. For the five entities reporting under the United Nations system accounting standards, the Board cautions that their financial ratios are not directly comparable with those of the entities reporting under IPSAS because information on assets and liabilities is not fully reported under the United Nations system accounting standards. The Board observes that, on the basis of the available information on assets and liabilities, the five entities can demonstrate their financial sustainability and liquidity to meet reported liabilities (see A/69/178, paras. 12-14, and Corr.1). In this context, the Advisory Committee notes that the Board provides analysis of financial ratios that includes a comparison of such ratios with those of one or more preceding financial periods in four instances (the Secretariat, UNODC, UN-Habitat and ITC). Of the four, ITC is the only entity that shows a decline across all the financial ratios against the prior reporting period.

14. The Advisory Committee was informed by the Board, upon enquiry, that, while most of the funds and programmes had experienced a declining current ratio (current assets to current liabilities), all entities had improved in terms of the ratio of total assets to total liabilities. The Committee was also informed that the levels of reserves held by the entities, with the exception of UNRWA, had increased in line with growing surpluses and expenditure. UNWRA had demonstrated relatively small improvements in its ratios and a small increase in its revenue and reserves.

15. The expenditure, reserves and surpluses for the seven entities reporting under IPSAS for the two financial periods ending 31 December 2012 and 31 December 2013, as provided by the Board, are reflected in table 1.

Table 1
Expenditure, reserves and surpluses for seven entities reporting under IPSAS for the financial periods ending 31 December 2012 and 31 December 2013
(United States dollars)

	Expenditure			*Reserves*			*Surplus*		
Entity	*2012*	*2013*	*Percentage*	*2012*	*2013*	*Percentage*	*2012*	*2013*	*Percentage*
UNOPS	676 615	703 639	4.0	62 932	82 756	31.5	8 176	14 722.0	80.1
UNHCR	2 323 434	2 704 187	16.4	1 034 358	1 528 760	47.8	113 431	460 404.0	305.9
UNICEF	3 622 321	4 088 963	12.9	351 986	631 546	79.4	319 469	759 570.0	137.8
UNDP	5 262 785	5 244 451	(0.3)	360 638	360 638	–	(173 432)	(98 494.0)	43.2
UNRWA	991 592	1 118 459	12.8	(11 555)	(11 776)	1.9	(47 451)	23 463.0	149.4
UN-Women	235 887	264 105	12.0	22 000	22 000	–	(15 746)	24 400.0	255.0
UNFPA	830 387	913 340	10.0	93 304	96 660	3.6	158 085	63 427.0	(59.9)

16. The Advisory Committee was informed about a general trend of increases in earmarked contributions. It was also informed that agencies heavily reliant on voluntary funding (e.g. UNHCR, UN-Women and UNOPS) were particularly prone to financial pressure in the event of a decline in their funding levels or an increase in the levels of restrictions placed on their voluntary contributions. In this context, the Board recalls that past experiences with entities such as UN-Women and UNRWA have shown that voluntary funding levels can be subject to a relatively high degree of uncertainty.

17. Concerning the overall financial position of the Secretariat, the Advisory Committee was informed by the Board, upon enquiry, that the Organization was in good financial health in absolute terms and, with the adoption of IPSAS in 2014, a more transparent view of the overall financial position would become available. In this context, the Committee was informed by the representatives of the Secretary-General that, overall, the assessed contributions under the regular budget had increased over the past five bienniums, which was consistent with the trend of increases in the approved funding for the regular budget and related expenditure, as reflected in table 2.

Table 2
Assessed contributions and regular budget trends for the past 10 years
(United States dollars)

	Assessed contributions			*Regular budget*	
Biennium	*Regular budget (a)*	*Capital master plan (b)*	*Total assessed (c = a + b)*	*Final appropriation*	*Final expenditure*
2004-2005	3 647 566 400	17 802 000	3 665 368 400	3 655 800 600	3 612 216 000
2006-2007	4 166 507 700	506 541 649	4 673 049 349	4 193 772 400	4 146 278 000
2008-2009	4 780 138 600	681 928 170	5 462 066 770	4 799 914 500	4 749 421 000
2010-2011	4 999 145 550	681 928 174	5 681 073 724	5 416 433 700	5 414 152 000
2012-2013	5 395 508 900	–	5 395 508 900	5 565 067 800	5 524 829 000

18. The Board also observes in the finances of the Secretariat:

(a) A decline in assessed contributions as a percentage of total income in recent reporting periods (54.5 per cent in 2010-2011, 56.4 per cent in 2008-2009 and 58.8 per cent in 2006-2007);

(b) A deficit between income and expenditure of about $917 million, which was financed from reserves, leading to the depletion of accumulated reserves;

(c) A decrease in interest income for the full investment pools managed by the United Nations Treasury from $355 million in 2010-2011 to $134 million in 2012-2013.

19. Upon enquiry, the Advisory Committee was informed by the representatives of the Secretary-General that the reduction in assessed contributions related primarily to the capital master plan, for which there had been no authorized assessments in the biennium 2012-2013.

20. Concerning the decrease in reserves and fund balances, the Advisory Committee was informed by the representatives of the Secretary-General that 76 per cent of the decrease related to the funding for end-of-service and post-retirement liabilities, about 16 per cent predominantly to earmarked funds and the remaining 8 per cent primarily to construction-related capitalization costs and the capital master plan. The Committee also comments on the reserves of the United Nations Capital Development Fund in paragraphs 57 and 58 below.

21. **The Advisory Committee notes that there are currently no explicit guidelines concerning appropriate standards for the level of reserves across United Nations entities. The Committee believes that systematic monitoring and assessment against predetermined standards could be beneficial. The Committee therefore recommends that the General Assembly request the Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination, to invite the heads of the United Nations entities to develop appropriate guidance with regard to reserves, clearly specifying the minimum and maximum levels, taking into consideration the distinct funding models and operational requirements for different United Nations entities.**

2. Implementation of the International Public Sector Accounting Standards

22. The Board notes that the adoption of IPSAS across all entities in its portfolio represents a significant achievement. The Board continues to assess the status of implementation of IPSAS in its entity-level reports and also in its overall progress report. The Advisory Committee provides its detailed comments and recommendations on this matter in its seventh progress report on the adoption of IPSAS (A/69/414).

3. Status of implementation of the Board's recommendations

23. In each of its reports, the Board provides the status of implementation of recommendations for the previous financial period. A summary of the overall position for the 19 entities, including peacekeeping operations, is contained in annex III to the concise summary report (see A/69/178/Corr.4). The Board reports that 55 per cent of the recommendations issued to the 19 entities for the biennium

2010-2011 were fully implemented (2008-2009: 65 per cent) and considers this to be evidence of strong management commitment to addressing its recommendations (see A/69/178, paras. 95-99, and Corr.4).

24. The Board also notes that its concise summary report was being produced during a transitional year, with 10 entities, including peacekeeping operations, reporting annually and nine reporting biennially. The differences in reporting for the two sets of entities were:

(a) For the nine entities reporting biennially, recommendations made by the Board in its reports for the biennium 2010-2011 reflected the status of implementation as at 31 March 2014;

(b) For the 10 entities reporting annually, recommendations made by the Board in its reports for the biennium 2010-2011 reflected the status of implementation as at 31 March 2013[1] (see A/69/178, para. 96, and Corr.2 and 4).

B. Cross-entity issues

1. Management of implementing partners

25. The Board comments on the management of implementing partners by United Nations entities in paragraphs 42 to 55 of its concise summary report and in its reports on some of the individual entities. The Advisory Committee was informed, upon enquiry, that the Board reported on such management in eight entities: the Office for the Coordination of Humanitarian Affairs, UNHCR, UNODC, UNICEF, UNDP, UNFPA, UN-Women and UNEP.

26. The Board notes that implementing partners vary widely in terms of size and role, ranging from host Governments to other United Nations entities and from large-scale multinationals to smaller, local non-governmental organizations. The types of project and programme delivered by implementing partners also vary in size, duration and cost. The Board notes that a significant and growing proportion of overall expenditure of some entities is being actually incurred through implementing partners (32 per cent in UNICEF and 40 per cent in UNHCR). In the Board's view, upon the transfer of an entity's funds to its partner, effective governance needs to be objectively demonstrated by the entity to ensure that funds are used for the intended purposes, the risk of fraud and error is minimized and the desired outcomes are attained in a cost-effective manner (see A/69/178, paras. 42-44).

27. The Board notes the recent progress made at the entity level to strengthen the management system for working with implementing partners, such as the development of guidance by UNICEF, UNHCR, the Office for the Coordination of Humanitarian Affairs, UNODC and UN-Women to ensure a more consistent approach across their country offices (ibid., para. 46). At the same time, however, the Board notes that information available to management was not consistently taken into consideration in the selection of implementing partners at the Office for the Coordination of Humanitarian Affairs, UNHCR and UNICEF (ibid., para. 50).

[1] United Nations peacekeeping operations have an annual financial cycle ending on 30 June. The figures reported are therefore for recommendations made up to 30 June 2012.

28. In its report on UNICEF, the Board cites a case involving fraud and misappropriation of donor funds by the personnel of a civil society organization at another United Nations entity. The Board notes that the same organization was also a UNICEF implementing partner and that a review of the capacity assessment report of the organization by UNICEF revealed that the capacity assessment process had been simplified and lacked a risk rating and that the selection of the organization had not been well justified. It is also indicated that, upon the disclosure of the case of fraud, UNICEF stopped providing funding to the organization. In the Board's view, the case illustrates the need for UNICEF to undertake improved due diligence with regard to civil society organization partners and to share information on implementing partners with other United Nations entities operating with the same partners in the same countries to implement programme activities (see A/69/5/Add.3, para. 33).

29. The Board observes that no formal requirement exists among United Nations entities to share information on the performance of implementing partners, many of which enter into contracts with various entities concurrently. In particular, the Board notes that there is currently no mechanism in place to share information on implementing partners whose performance has been inadequate. The Board considers that, without having the most complete information possible, United Nations entities face an increased risk of unknowingly entering into a contract with implementing partners that are underperforming elsewhere or are even suspected of or implicated in fraud (see A/69/5 (Vol. I), para. 113).

30. In his report, the Secretary-General indicates that the Office for the Coordination of Humanitarian Affairs, in its meetings with the United Nations Development Group and the High-level Committee on Management of the United Nations System Chief Executives Board for Coordination, called for the establishment of a formal requirement for information-sharing on the performance of implementing partners (see A/69/353, para. 38).

31. Furthermore, in its report on UNHCR, the Board also notes the development of a web-based partner portal to allow UNHCR staff to share knowledge and experience relating to partner performance with the aim of supporting future decisions on partner selection and project monitoring. The Board considers that such a tool could be used to improve the sharing of information with other United Nations agencies and the wider humanitarian and development community as appropriate (see A/69/5/Add.6, para. 104).

32. **The Advisory Committee concurs with the Board's recommendation on the need to develop mechanisms to share information concerning implementing partners. The Committee considers that the United Nations System Chief Executives Board for Coordination may be a suitable forum for discussing a possible system-wide mechanism for vital sharing of information on the management of implementing partners.**

2. Accountability and governance for globally dispersed operations

33. The Board provides its comments on accountability and governance in relation to globally dispersed operations in paragraphs 25 to 38 of its concise summary report and in some of the reports on individual entities. As indicated in paragraph 9 above, the Board notes the progress made by some entities (UNODC, the Secretariat and UNOPS) in developing an enterprise risk management approach. In the case of

UNHCR, the Board considers that the issue has not been given appropriate senior management attention.

34. In some instances, the Board continues to note problems in achieving an optimal balance between decentralized delegated authority and the appropriate level of monitoring and control by the respective headquarters offices. Specifically, the Board notes that, in the case of UNODC, there is a requirement that programme progress reports be submitted to its Programme Review Committee for review once per year. The Board also notes that, in 2012, only 3 of the required 15 programme progress reports were considered by the Programme Review Committee and that there was no evidence of division directors enforcing compliance with the requirement or of the Programme Review Committee reporting the failure to the Executive Director. The Board considers that there is a risk that UNODC senior management lacks a clear picture of progress with regard to regional and country programmes and that the programmes are not subject to adequate internal challenge and control (see A/69/5/Add.10, para. 59).

3. Management of core business services

35. The Board notes deficiencies in human resources management, asset management, procurement and contract management, and management of information and communications technology across entities in paragraphs 70 to 87 of its concise summary report and in the reports on the individual entities. The deficiencies noted by the Board include:

(a) Recruitment target time. The Secretariat failed to achieve the target of recruiting staff within 120 days in each of the past three years (see A/69/5 (Vol. I), table II.8). At UNFPA, delays in filling vacant posts ranged from one to seven months (see A/69/5/Add.8, para. 27);

(b) Use of contractors. At UNICEF, commitments for consultants and individual contractors often remained open past contract expiration, with a possible negative impact on the use of available funds (see A/69/5/Add.3, para. 85). At UNFPA, 9 of 50 staff recruited in four field offices under service contracts were performing core functions, such as operations support, senior technical officer and administration and finance assistant, a practice that is contrary to the UNFPA recruitment guidelines (see A/69/5/Add.8, para. 31);

(c) Errors in recording assets. At UN-Women, such errors occurred repeatedly and included misclassifications, overcosting, grouping of assets and incorrect capitalization of assets below the approved threshold (see A/69/5/Add.12, para. 39);

(d) Missing non-expendable property during inventory count. At the United Nations Institute for Training and Research (UNITAR), according to the physical inventory report of October 2013, 210 items of non-expendable property ($0.123 million) were in use, but not found in the most recent physical inventory count, conducted in the fourth quarter of 2013 (see A/69/5/Add.5, para. 24);

(e) Non-submission of physical inventory reports. At the United Nations University (UNU), three offices did not submit physical inventory reports in 2012 and five did not do so in 2013 (see A/69/5 (Vol. IV), para. 61);

(f) Inadequate procurement planning. At UNRWA, procurement plans were prepared only for items that had been procured under the regular budget, excluding items acquired through project funds (see A/69/5/Add.4, para. 61);

(g) Inadequate utilization of vendor performance reports. At UNFPA, two country offices with 1,758 purchase orders did not assess the performance of the suppliers of goods and services for completed contracts with values below $50,000 in 2013, even though evaluation of such vendors is encouraged in the UNFPA policy and procedures manual for procurement performance (see A/69/5/Add.8, para. 36);

(h) Inadequate controls in the environment surrounding information and communications technology. At UNDP, the control mechanism for the human capital management system, Atlas, was not working, and separated staff continued to sign in (see A/69/5/Add.1, para. 132).

36. **The Advisory Committee stresses the importance of heads of entities dedicating adequate attention to addressing the deficiencies identified by the Board with regard to the management of core business services and recommends that corrective action be taken as a matter of priority in all cases.**

37. On a related matter, in its review of the various financial statements, the Advisory Committee notes that staff costs constitute a significant component of the overall budget of each United Nations entity. **The Advisory Committee intends to keep this matter under review and believes that more information on the cost drivers affecting all personnel-related expenditure, including common staff costs and expenditure for consultants and independent contractors, would be beneficial. The Committee anticipates that the implementation of the enterprise resource planning system will enable the examination of such cost drivers in a greater level of detail.**

4. Fraud-risk awareness

38. In its concise summary report, the Board states that one of the areas of examination during the 2012-2013 audit cycle was to test the robustness of anti-fraud approaches adopted by some United Nations entities. Specifically, the Board reviewed UNHCR, UNOPS and the Secretariat in that regard. The Board's comments on the issue are contained in paragraphs 42 to 55 of its concise summary report and in the reports on the respective entities. Aside from the relatively recent work of the risk management units established in high-risk country operations, such as those in Somalia and Afghanistan, the Board finds an inadequate level of understanding of the overall fraud threat faced by United Nations entities. In this respect, the Board provides the examples of the Secretariat, UNHCR and UNOPS as not having conducted a thorough assessment of their exposure to the risk of fraud. In the Board's view, in the absence of such an assessment, those entities are not in a position to assess the effectiveness of existing control measures, mitigate any problems, define their tolerance to different types of fraud risk or ensure that anti-fraud controls are proportionate (see A/69/178, para. 60).

39. The Board notes that, of the three entities examined, only UNOPS has established an integrated counter-fraud strategy (ibid., para. 57). In UNHCR, the Board observes a slow pace of progress in updating counter-fraud measures and a possibility of underreporting of fraud based on the relatively low level of reported fraud in relation to total expenditure. The Board also notes a general lack of

awareness of external fraud risk in UNHCR, limited staff training on the subject and a lack of urgency in driving improvements to the existing counter-fraud measures (see A/69/5/Add.6, paras. 114-115).

40. With regard to the Secretariat, in its observations concerning the Office for the Coordination of Humanitarian Affairs, the Board highlights a case first identified in 2012 by the Risk Management Unit in Somalia and the Office of Internal Oversight Services (OIOS), which involved seven implementing partners of the Common Humanitarian Fund for Somalia that were under investigation because they were suspected of defrauding the Fund. The comments and observations of the Board in this regard are contained in paragraphs 117 to 128 of its report (A/69/5 (Vol. I)).

41. The Board observes that many United Nations entities operate in high-risk environments and are exposed to a wide range of fraud risks, both internal and external. While it is impossible to detect all fraud, assessing the potential risks, scale of loss and exposure to fraud is an important first step (see A/69/178, paras. 56-59).

42. **The Advisory Committee trusts that the Board will continue to keep this important matter under review for all United Nations entities under its purview and will provide a deeper analysis in future audit reports that will include the steps taken by such entities to assess the effectiveness of existing control measures, mitigate any problems, define their tolerance to various types of fraud risk and ensure that anti-fraud controls are proportionate.**

43. The Board also highlights the need to consolidate the investigative capabilities of the United Nations system entities, suggesting the possibility of a system-wide unit to tackle allegations of fraud on behalf of all entities. The Advisory Committee was informed, upon enquiry, that the Board's suggestion in that regard had not been intended to prescribe a specific system-wide counter-fraud unit, but rather to stress the need for management to consider a more consolidated response to the fraud risks faced by the Organization.

C. Issues concerning specific entities

1. Office of the United Nations High Commissioner for Refugees and United Nations Institute for Training and Research

Internal oversight arrangements

44. The Board provides an update on the continuing discussion between UNHCR and OIOS concerning a proposed memorandum of understanding to better define the responsibilities under the current audit arrangements in paragraphs 19 to 22 of its report (A/69/5/Add.6). According to the Board, the matter has been under discussion for more than two years, but revised arrangements have not been agreed upon, an initial difficulty being reaching agreement on the legal basis of the revision. **In this context, the Advisory Committee recalls its earlier observation that, before any definitive decision is taken, an authoritative legal basis will be required, in view of the mandated remit of OIOS under resolution 48/218 B (see A/67/381, para. 45). The Committee remains concerned that the continued absence of an agreement concerning the internal audit arrangement of UNHCR could expose the entity to internal-control weaknesses. The Committee therefore recommends**

that UNHCR and OIOS bring the long-outstanding matter to a final resolution without further delay.

45. The Board draws attention to the continuing lack of an internal audit function in UNITAR as a matter of concern. Again, according to the Board, negotiations between UNITAR and OIOS are in progress. The Advisory Committee was informed, upon enquiry, that OIOS had proposed to include internal audit assignments for UNITAR in its workplan for 2015. The Committee was also informed that the total income of UNITAR had increased from $42.1 million for the biennium 2010-2011 to $43.2 million for the biennium 2012-2013. It was indicated that the surplus would be used towards the payment of accumulated debt for administrative services provided by the United Nations Office at Geneva. The Committee was further informed that the cost of services from OIOS would need to be included in the biennial budget of UNITAR and presented to its Board of Trustees. **In this context, the Advisory Committee recalls its observation that continued uncertainty over the internal audit arrangements could lead to a deficiency in internal control at UNITAR (see A/67/381, para. 46) and concurs with the Board's recommendation that UNITAR, in collaboration with OIOS, urgently resolve the issues of funding and service cost and establish appropriate internal audit coverage.**

2. United Nations Children's Fund

National Committees

46. The Board continues to make comments and recommendations on the need for enhanced oversight of National Committees by UNICEF (see A/69/5/Add.3, paras. 17-28). The Board notes that the cooperation agreement between UNICEF and the National Committees provides that the latter may retain up to 25 per cent of their gross proceeds to cover their operational costs. In this connection, the Board notes the concerted efforts made by UNICEF to strengthen its oversight arrangements and the subsequent decline in the overall retention rate of National Committees from 28 per cent in 2012 to 24 per cent in 2013. However, a further analysis by the Board of the retention rates by resource type (earmarked or unearmarked) revealed significant differences by Committee: for earmarked resources collected, the retention rates ranged from zero to 87 per cent, while for unearmarked resources collected, the retention rates ranged from zero to 109 per cent (two National Committees had unearmarked resource retention rates of more than 100 per cent). In this context, the Advisory Committee recalls its prior recommendation encouraging UNICEF to enhance its oversight of the implementation of the cooperation agreements between UNICEF and the National Committees, insofar as the National Committees undertake activities under the UNICEF brand, and to consider reviewing the cooperation agreements, where appropriate. The Committee also recalls that it has stressed the need for UNICEF to consider additional measures, such as seeking representation on the boards of the National Committees (see A/68/381, para. 25). **The Advisory Committee, while noting the efforts made by UNICEF, concurs with the Board's recommendation that UNICEF ascertain the reasons for the high retention rates determined by some National Committees and take measures to assess the optimal retention rates, taking into consideration the nature and scale of operation of the individual National Committees, to ensure that the resources transferred to UNICEF by the National Committees are to the maximum extent possible.**

47. The Board notes that, owing to the measures taken by UNICEF in monitoring the reserve policies, the number of National Committees that had reserve balances exceeding the benchmark of three months' expenditure decreased from 16 in 2012 to 13 in 2013. While stressing the need for increased efforts by UNICEF, the Board highlights that some National Committees continue to maintain high levels of reserves that exceed the established benchmark. **The Advisory Committee concurs with the Board's recommendation that UNICEF strengthen its monitoring of the reserves of National Committees to continue to reduce the reserves to reasonable levels.**

Procurement

48. The Board notes that UNICEF had issued two purchase orders for mosquito nets to a "blocked"[2] supplier that had been found guilty of "financial wrongdoings" and suspended for one month; the purchase orders were valued at $1.22 million and $1.7 million, respectively. The Board also notes the explanation provided by UNICEF that, while it had alternate suppliers of bednets, some countries had specified brands of products and would not accept alternatives (see A/69/5/Add.3, para. 82). **The Advisory Committee considers purchases made from blocked suppliers to be a matter of concern and concurs with the Board's recommendation that the UNICEF Supply Division work with country offices and government counterparts to expand the product brands accepted by countries to avoid the need to purchase items from blocked suppliers. The Committee also considers that the issue of procurement from blocked vendors should be kept under review for all United Nations entities under the Board's purview to avoid the occurrence of such instances in the future.**

3. United Nations University

Japan Foundation for the United Nations University

49. The Board provides its comments and recommendations on the relationship between UNU and the Japan Foundation for UNU in paragraphs 22 to 30 of its report (A/69/5 (Vol. IV). The Board notes that, notwithstanding the long and productive relationship between UNU and the Foundation, UNU has signed no formal cooperation agreement with the Foundation on key issues such as the nature of the relationship between the two entities, the scope for use of the UNU logo and brand in the fundraising activities of the Foundation, financial reporting provisions and the retention rate of the funds raised by the Foundation for meeting its operational costs.

50. The Board also notes that, of the total expenditure of the Foundation for the biennium 2012-2013, $621,367 (53 per cent) was provided to UNU and $554,312 (47 per cent) was used to cover the operational expenditure of the Foundation. It considers that the operational expenditure of the Foundation appeared high. Upon enquiry, the Advisory Committee was informed that it was generally acceptable to the Board for fundraising entities, operating under national legislation, to retain funds and use the interest earned thereon to meet operational costs. Nevertheless, the Board did not, in the case at issue, have specific information on how expenditure

[2] The UNICEF Supply Manual provides that vendors that have been determined by UNICEF to be engaged in corrupt or fraudulent practices will be classified as ineligible vendors and therefore "blocked".

relating to fundraising for UNU compared with the expenditure of other activities of the Foundation not relating to UNU.

51. The Board considers that a formal agreement between UNU and the Foundation is essential to developing UNU accounting policies under IPSAS that would guide the treatment of funds transferred to UNU and those retained by the Foundation. In the report of the Secretary-General, it is indicated that UNU does not accept the Board's recommendation to establish a formal agreement between the two entities on the basis that a highly functional 25-year relationship already exists (see A/69/353/Add.1, para. 44).

52. The Advisory Committee was informed, upon enquiry, that the Board considered that the relationship between UNU and the Foundation had similarities to that between UNICEF and the National Committees. In this context, the Committee recalls its comments in paragraphs 46 and 47 above concerning UNICEF and its National Committees. The Committee also recalls its previous comments concerning the possibility of reputational risks being incurred by a particular United Nations entity owing to the use of its name and brand by partner organizations in individual Member States over which it has limited control (see A/67/381, para. 56).

53. The Advisory Committee was informed by the representatives of the Secretary-General that, on the advice of the Board, a proposed agreement of cooperation between UNU and the Foundation was under discussion and that UNU had given assurances that an agreement would soon be formalized. **The Advisory Committee concurs with the Board's recommendation that UNU establish a formal cooperation agreement with the Foundation in order to clearly identify respective roles and responsibilities and develop appropriate accounting policies regarding how UNU will account for the gross proceeds from and the retentions made by the Foundation in compliance with IPSAS. The Committee trusts that a formal agreement between UNU and the Foundation will prove beneficial to the existing collaborative relationship between the two entities.**

4. United Nations Entity for Gender Equality and the Empowerment of Women

Regional architecture

54. The Advisory Committee recalls that the Executive Board of UN-Women approved the implementation plan of the new regional architecture in November 2012 and that by 31 December 2012 four of six regional offices had been established (see A/68/5/Add.13, para. 7). The financial report for the year ended 31 December 2013 provides that UN-Women has completed the implementation of the regional architecture and has established six regional offices, six multi-country offices and close to 50 country offices. The Committee was informed, upon enquiry, that all the regional offices were operational. **The Advisory Committee welcomes the completion of the implementation of the regional architecture by UN-Women.**

Procurement authority

55. The Board provides its comments and recommendations on procurement and contract management in paragraphs 73 to 80 of its report (A/69/5/Add.12). The Board notes a weakness in the chapter on contract and procurement of the Programme and Operations Manual of UN-Women on the basis that it does not explain the procedure for reviewing minor procurements (below the threshold of

$30,000). In 2013, the Entity had more than 10,000 contracts with a value of $88.3 million that were not required to be reviewed by a procurement expert or the Acquisition Management Review Committee. The Board notes that the number of procurement staff with the required skills was insufficient, which resulted in the delegation of procurement functions to unskilled staff. In the Board's view, such a large volume of transactions requires a review by skilled procurement staff, the absence of which might increase the risks of procurement-related fraud.

5. United Nations Human Settlements Programme

Project funds

56. In paragraphs 47 to 50 of its report (A/69/5/Add.9), the Board notes that UN-Habitat project funds were deposited into the personal bank accounts of project team leaders, who were not recognized as either staff or officials of the United Nations. The Board indicates that, because UN-Habitat field offices had no bank accounts, UN-Habitat directed UNDP (under a global memorandum of understanding) to deposit project funds into the personal bank accounts of team leaders of the field offices. The Board notes that team leaders were also entrusted with other assets such as motor vehicles and that advancing funds to team leaders and entrusting them with such assets increased the risk of misuse and loss to UN-Habitat, in particular because the service contracts of team leaders had no recovery clauses in the event of misappropriation. **The Advisory Committee concurs with the Board's recommendation that UN-Habitat introduce cost-effective mitigation procedures, such as opening official bank accounts and including penalty/recovery clauses in contracts with team leaders.**

6. United Nations Capital Development Fund

Operating reserve

57. In its report on the United Nations Capital Development Fund, the Board notes that, as at 31 December 2013, the current assets of the Fund were $82.96 million, more than 27 times the current liabilities of $3 million, and the total assets of $94.26 million exceeded total liabilities of $13.72 million by $80.54 million. The Board indicates that the operating reserve held by the Fund as at 31 December 2013 was $14.61 million, equivalent to 106 per cent of the total liabilities. In accordance with its financial regulations and rules, the Fund is required to maintain an operating reserve at the minimum level of 20 per cent of project commitments.

58. The Advisory Committee was informed, upon enquiry, that, in practice, the current ratio of 1:1 and above was normally considered standard, but it depended on the industry, the nature of the operation and the objective for which the ratio was being used. The Committee was also informed of the Board's view that, although the Executive Board of the Fund did not set a ceiling for its operating reserve, the Fund held a high level of operating reserves when compared with its total liabilities. **The Advisory Committee considers the current level of reserves maintained by the Fund to be high in relation to its total liabilities and recalls its recommendation to keep the matter under continuous review (see A/68/381, para. 37).**

7. United Nations Office for Project Services

Service delivery and direct support

59. In the financial report of UNOPS for the year ended 31 December 2013, it is indicated that UNOPS receives funding from many sources, which it spends and disburses in accordance with a range of contract arrangements. It is also indicated that UNDP continues to be the most important partner for UNOPS, accounting for funding of $280 million (25 per cent), of which $30 million comes from UNDP regular resources, with the remaining $250 million coming from or being administered by UNDP. The Department of Peacekeeping Operations of the Secretariat is indicated as the second-largest United Nations partner, accounting for the delivery of $204 million (18.1 per cent). **The Advisory Committee is of the view that, on the basis of the information provided in the financial report, executing projects by a United Nations entity through another partner entity of the United Nations system may result in additional costs for the project, in the form of cumulative overhead costs, which would ultimately reduce the level of resources available to the final beneficiaries. The Committee believes that a review of the workings of such partnerships between United Nations entities, with a view to reducing overhead costs, in particular those that may be cumulative, merits attention. The Committee considers that the related business models of UNOPS and UNDP may be suitable for such review and encourages the Board to consider those in the course of its audits of the next financial period.**

8. Secretariat

Programme budget

60. The Board provides its observations on the programme budget of the United Nations in paragraphs 61 to 85 of its report (A/68/5 (Vol. I). In particular, the Board assesses the budget formulation process and provides comments and recommendations on the overall strategic value of the budget.

61. **The Advisory Committee is of the view that the Board's analysis of the preparation process of the programme budget of the United Nations does not clearly delineate the processes that are purely internal to the Secretariat and the intergovernmental processes that determine the United Nations budget. The Committee considers that the comments and recommendations by the Board would benefit from better justification and greater clarity and specificity in terms of the comparative analysis concerning the time and resources spent in preparing and determining the budget.**

62. **With regard to the observations and recommendations made by the Board on the strategic value of the regular budget, the Advisory Committee considers that the Board has again not clearly distinguished the actions that are within the Secretariat's own authority from those that require intergovernmental decisions.**

63. **The Committee therefore does not believe it to be appropriate to offer any commentary or its concurrence on the observations and recommendations made by the Board concerning the process of preparing and determining the programme budget of the United Nations and its strategic value as contained in paragraphs 76, 77, 85 and 89 of the Board's report (A/69/5 (Vol. I)).**

Service delivery model

64. The Board continues to emphasize the need for more clarity on what it terms the "target operating model" for the transformation projects (see A/69/178, para. 93). The Advisory Committee was informed, upon enquiry, that the absence of a target operating model (or service delivery model) was a matter of concern for the Board and that the Board had reported in further detail thereon in its most recent report on the enterprise resource planning system, specifically highlighting the risk that individual transformation initiatives such as the enterprise resource planning project would not be delivered in a manner supporting any future organizational design of the United Nations. The Board also notes that addressing the strategic change issues and delivering the technical solution at the same time will inevitably cause risks for the enterprise resource planning project team (see A/69/158, para. 64). In this context, the Advisory Committee recalls that it has recommended that the Secretary-General be requested to submit his proposals relating to the global service delivery model for the consideration of the General Assembly on different occasions. The recommendations made in relation to such proposals have been endorsed by the Assembly, including in its resolutions 67/246, 67/254 and 68/284. **The Advisory Committee therefore reiterates its earlier observation that any new service delivery model for the United Nations must be approved by the General Assembly and its recommendation that the Assembly request the Secretary-General to submit a report containing proposals for the global service delivery model as soon as possible (see A/68/7/Add.7, para. 59).**

Annex

Financial reports, audited financial statements and reports of the Board of Auditors for the financial period ended 31 December 2013 and other related reports considered by the Advisory Committee on Administrative and Budgetary Questions

1. United Nations (A/69/5 (Vol. I))
2. Third annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system (A/69/158)[a]
3. Capital master plan (A/69/5 (Vol. V))[a]
4. Fourth progress report of the Board of Auditors on the implementation of the International Public Sector Accounting Standards (A/69/155)[a]
5. International Trade Centre (A/69/5 (Vol. III))
6. International Residual Mechanism for Criminal Tribunals (A/69/5/Add.15)
7. United Nations Capital Development Fund (A/69/5/Add.2)
8. United Nations Development Programme (A/69/5/Add.1 and Corr.1)
9. Fund of the United Nations Environment Programme (A/69/5/Add.7)
10. United Nations Population Fund (A/69/5/Add.8)
11. United Nations Human Settlements Programme (A/69/5/Add.9 and Corr.1)
12. Voluntary funds administered by the United Nations High Commissioner for Refugees (A/69/5/Add.6)
13. United Nations Children's Fund (A/69/5/Add.3)
14. United Nations Institute for Training and Research (A/69/5/Add.5)
15. United Nations Joint Staff Pension Fund (A/69/9, annex X)
16. United Nations Office on Drugs and Crime (A/69/5/Add.10)
17. United Nations Office for Project Services (A/69/5/Add.11 and Corr.1)
18. United Nations Relief and Works Agency for Palestine Refugees in the Near East (A/69/5/Add.4)
19. United Nations University (A/69/5 (Vol. IV))
20. International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 (A/69/5/Add.13)

[a] Discussed in a separate report of the Advisory Committee.

21. International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 (A/69/5/Add.14)

22. United Nations Entity for Gender Equality and the Empowerment of Women (A/69/5/Add.12)

23. Concise summary of the principal findings and conclusions contained in the reports of the Board of Auditors for the biennium 2012-2013 and annual financial periods 2012 and 2013 (A/69/178 and Corr.1-5)

24. Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations for the biennium ended 31 December 2013 and on the capital master plan for the year ended 31 December 2013 (A/69/353)

25. Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the financial period ended 31 December 2013 (A/69/353/Add.1)

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Promotion and protection of human rights: implementation of human rights instruments

Interim report of the Special Rapporteur on torture and other cruel, inhuman or degrading treatment or punishment*

Note by the Secretary-General

Summary

The Secretary-General has the honour to transmit the interim report of the Special Rapporteur of the Human Rights Council on torture and cruel, inhuman or degrading treatment or punishment, Juan E. Méndez, submitted in accordance with General Assembly resolution 68/156.

In the present report, the Special Rapporteur addressed the key role forensic science plays regarding the obligation of States to effectively investigate and prosecute allegations of torture or other cruel, inhuman or degrading treatment or punishment. He elaborated on existing standards and guidelines on how effective legal and medical investigations into allegations of torture and other ill-treatment should be conducted, practical challenges observed during country visits and the basic requirements for an effective implementation of those standards. Furthermore, the Special Rapporteur elaborated on the role of forensic evidence in legal proceedings and on how to promote medical documentation of torture and other ill-treatment and the application of the Manual on the Effective Investigation and Documentation of Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (Istanbul Protocol).

* Late submission.

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I. Introduction

1. The present report, submitted pursuant to paragraph 47 of General Assembly resolution 68/156, is the sixteenth report submitted to the General Assembly by the Special Rapporteur on torture and other cruel, inhuman or degrading treatment or punishment.

2. The Special Rapporteur wishes to draw attention to the reports submitted to the Human Rights Council (A/HRC/25/60 and Add. 1 and 2).

II. Activities related to the mandate

A. Country visits

3. The Special Rapporteur has conducted a country visit to Mexico from 21 April to 2 May 2014.

4. The Special Rapporteur regrets that the country visit planned for the Gambia from 12 to 18 August 2014 was postponed by the Government at very short notice. He welcomes, however, new dates suggested by the Government and hopes to secure this visit for early November 2014. He regrets the second postponement of his visit to Thailand, but remains engaged with the Government to secure new dates for a visit in the first half of 2015.

5. The Special Rapporteur welcomes the invitation and confirmation from the Governments of Brazil and Georgia to conduct country visits in 2015 and awaits confirmation of the specific dates.

6. The Special Rapporteur has insisted on an invitation of the Government of the United States of America to visit the detention centre at Guantánamo Bay, Cuba, on conditions that he can accept. His request to visit United States prisons on the mainland is still pending.

7. The Special Rapporteur, with support from his Anti-Torture Initiative project, conducted follow-up visits to Tajikistan and Tunisia in February and June 2014, respectively. He welcomes the Governments' openness to engage with his mandate on the implementation of his recommendations. The Special Rapporteur is planning to engage in follow-up activities in 2015 with the Governments of Morocco, Ghana and Mexico.

B. Highlights of presentations and consultations

8. Between 10 and 12 March 2014, the Special Rapporteur presented his reports (A/HRC/25/60 and Add. 1 and 2) to the Human Rights Council and participated in side events on the theme "The ongoing revision process for the standard minimum rules for the treatment of prisoners"; "Human rights violations against persons with albinism"; "Challenges and achievements in the struggle for the prevention of torture in places of detention" and "Body searches and inhuman treatment of prisoners".

9. On 13 March 2014, the Special Rapporteur delivered the annual lecture on the theme "Mental health in juvenile detention" at the Children's Law Centre in Belfast, United Kingdom of Great Britain and Northern Ireland.

10. On 27 March 2014, the Special Rapporteur participated in a discussion on the theme "Torture, international law and the fight against terrorism" at City College of New York, in the United States.

11. On 10 and 11 April 2014, the Special Rapporteur delivered the keynote address at the Organization for Security and Cooperation in Europe (OSCE) Supplementary Human Dimension Meeting on Prevention of Torture in Vienna.

12. On 15 April 2014, the Special Rapporteur received the prestigious human rights award from the NGO Death Penalty Focus, in Los Angeles, United States.

13. On 8 May 2014, the Special Rapporteur delivered a video keynote address marking the first National Day against Torture in Tunis.

14. On 22 May 2014, the Special Rapporteur participated in a conference on universal jurisdiction at the Fundación Baltasar Garzon, in Madrid.

15. On 26 June 2014, the Special Rapporteur launched a social media campaign to mark the United Nations International Day in Support of Victims of Torture.

16. On 19 June 2014, the Special Rapporteur delivered a speech on torture and other ill-treatment in psychiatric institutions at the German Association for Psychiatry, Psychotherapy and Psychosomatics in Berlin.

17. On 25 August 2014, the Special Rapporteur, through his Anti-Torture Initiative project, published a volume entitled *Next Steps Towards a Human Rights Penitentiary System in Uruguay: Reflections on the Implementation of the 2009 and 2013 Recommendations of the United Nations Special Rapporteur on Torture!*.

18. On 3 September 2014, the Special Rapporteur attended the Convention against Torture Initiative Forum in Geneva.

III. Role of forensic and medical sciences in the investigation and prevention of torture and other ill-treatment

A. Overview

19. All States have a clear obligation to investigate acts of torture and other cruel, inhuman or degrading treatment or punishment (other ill-treatment). This is one obligation in the much broader legal framework of the fight against torture, including prevention, accountability and redress. Forensic science has a key role to play regarding the obligation of States to investigate and prosecute allegations of torture or other ill-treatment, especially with regard to individual responsibility and the fight against impunity. Effective medical and forensic documentation[1] can bring evidence of torture and other ill-treatment to light so that perpetrators may be held

[1] Forensic evaluations are thorough assessments of physical and/or psychological evidence for legal proceedings. Medical evaluations may include initial compulsory medical assessments (physical and/or psychological) with or without allegations of torture and/or ill-treatment, or medical examinations for health concerns. For purposes of the present report, the term "forensic evidence" is the admissible authoritative report based on scientific evidence produced by medical, psychiatric/psychological and forensic anthropology experts.

accountable. Forensic specialists provide expert analysis of whether there is a correlation between the medical evidence and the allegations and can provide the evidentiary basis on which prosecutions can successfully be brought against those directly responsible and their superiors. Medical records can be instrumental in overcoming the otherwise lack of objective evidence with which survivors of torture are so commonly confronted, given that torture mostly takes place without witnesses. The work of a forensic scientist is germane to the efforts to address impunity for acts of torture, as the expert opinion forms the evidential basis for prosecution of allegations of torture. Similarly, the corroborative effect of this professional opinion, and its role in assessing the overall credibility of alleged victims, provides a stronger basis for prosecutions. This does not only increase the chance of a successive prosecution; but also enhances the possibility to receive immediate medical and other assistance and, in the longer term, other forms of redress and reparation. Similarly, scientific evidence may help in assessing whether incriminating statements were made under torture and should therefore be excluded at trial, and assist States to fulfil their obligations towards non-refoulement, reparations and rehabilitation.

20. During fact-finding missions, the Special Rapporteur has observed that States are reluctant to carry out criminal investigations into torture allegations and accurate statistics on the incidence of torture are difficult to obtain. The lack of investigation, together with the lack of accountability, perpetuates the practice of torture and other ill-treatment. Scientific evidence obtained by thorough, impartial and independent forensic evaluations assists States to comply with their obligation systematically to investigate, prosecute and punish each incident of torture, and plays a major role in preventing future acts of torture by fighting impunity and holding perpetrators accountable. This report is about forensic "medical" science and its value in fulfilling the obligations attached to the prohibition of torture in international law. The Special Rapporteur is aware that forensic science encompasses also other disciplines and technologies and methods, such as ballistics, graphology, crime scene investigations, among others. Several of those other forensic sciences can also aid in the investigation and prevention of torture and its redress; medical forensics, however, are both central to the effective application of the international law on torture and sorely lacking or neglected in many parts of the world. Enhancement of all forensic capabilities — but especially legal medicine — would result in much better and more humane ways to fight crime of any sort, and would go a long way to abolishing torture. The focus of this report is to urge improvements in the quality of investigations through effective documentation of evidence of torture, to establish standards for the effective use of expert forensic evidence in legal investigations, including procedural safeguards, and to urge sharing of scientific knowledge and technological advances.

B. Legal framework

1. Key provisions of international human rights law

21. International law provides for absolute and non-derogable prohibition of torture and other ill-treatment.[2] The United Nations Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment envisages three main

[2] See, for example, Universal Declaration of Human Rights, art. 5; International Covenant on Civil and Political Rights, art. 7; and Convention against Torture, art. 1.

pillars in the fight against torture, which are the obligation of States to ensure justice and to prevent and to redress all acts of torture. The obligation to investigate is central to the realization of all three main pillars. The evidence collected during investigations may form the basis for civil, administrative and criminal proceedings seeking justice; it may support claims made under the exclusionary and non-refoulement rules; and it may help assess victims' claims for reparation. Lastly, thorough investigation is necessary to ensure that official bodies and the general public can monitor and be made aware of such practices in order to prohibit them and encourage reform.

2. Obligation to investigate

22. Under article 12 of the Convention against Torture, States are obliged to undertake an effective investigation whenever there are indications of torture or other ill-treatment, even without an express or formal complaint. Such an approach should be followed whether or not the victim bears visible external injuries. Allegations of torture and other ill-treatment should be admitted at any stage of the trial and courts are obliged to launch ex officio investigations whenever there are reasonable grounds to suspect torture or ill-treatment.

23. The European Committee for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment has held that, for an investigation to be "effective", it must be prompt, impartial, independent and thorough (comprehensive).[3] Since 1999, the Manual on the Effective Investigation and Documentation of Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (Istanbul Protocol)[4] has become a crucial instrument and important source for investigating allegation of torture and other ill-treatment, as it both reflects existing obligations of States under international treaty and customary international law and sets out specific guidelines on how effective legal and medical investigations into allegations of torture and other ill-treatment should be conducted. It is the first set of international standards and guidelines for health and legal professionals on how to recognize and document symptoms of torture for use as evidence in court cases.[5] The Protocol provides for verification of allegations of torture and other ill-treatment. It also contains a series of "Istanbul Principles" that contain minimum standards for State adherence to ensure effective investigation and documentation of torture and other ill-treatment.[6]

24. It is important to note that States have an obligation to investigate in full compliance with the Istanbul Protocol as a procedural obligation, to ensure that measures taken are sufficient to determine whether torture or other ill-treatment has

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[3] See European Committee for the Prevention of Torture and Inhuman or Degrading Treatment or Punishment, CPT standards, CPT/Inf/E (2002) 1-Rev. 2013, chap. VII.

[4] See Office of the United Nations High Commissioner for Human Rights, Professional Training Series No. 8/Rev.1 (United Nations, sales publication No. E.04.XIV.3); see also General Assembly resolution 55/89, annex.

[5] Other relevant standards regarding forensic and medical documentation of torture and other ill-treatment: the United Nations Manual on the Effective Prevention and Investigation of Extra-Legal, Arbitrary and Summary Executions (Minnesota Protocol) and in Security Council resolutions 1261 (1999), 1325 (2000), and 1612 (2005) and the Group of Eight Declaration on Preventing Sexual Violence in Conflict, adopted in London in 2013.

[6] See General Assembly resolution 55/89, annex, and Commission on Human Rights resolution 2000/3.

taken place and identify the perpetrator. Non-State actors, such as health professionals documenting torture and other ill-treatment are not under any such procedural obligation and may thus, depending on the circumstances, reliably document torture through less elaborate measures that those prescribed in the Istanbul Protocol. Articles 12 and 13 of the Convention against Torture expressly require prompt or immediate investigations upon receipt of complaints of torture.[7] Promptness relates not only to the time within which the investigation must be commenced, but also to the expediency with which it is conducted. The authorities must take whatever reasonable steps they can to secure the evidence concerning the incident, including inter alia forensic evidence. Any deficiency in the investigation that undermines its ability to establish the cause of injury or the person responsible falls foul of this standard. The European Court of Human Rights considered that the failure to secure the forensic evidence in a timely manner was one of the important factors contributing to the ineffectiveness of the investigation.[8] An impartial examination requires a competent body, independent from the alleged perpetrator, equipped with full investigative powers in order to secure evidence and establish the facts so that its findings can be brought before the authorities responsible for criminal proceedings.

3. Burden of proof of torture

25. There are different thresholds for the "proof" of torture.[9] The obligation to investigate acts of torture is initiated by the existence of reasonable grounds. Evidence of torture that rises to the level of "proof" in criminal proceedings (that is, beyond a reasonable doubt) should not be necessary to establish State recognition and responsibility for torture or to trigger the obligations that do not involve assigning individual guilt and punishment, such as the implementation of public policies for prevention and administrative or civil remedies, including rehabilitation. This is important because States often claim that torture and their corresponding obligations to address it do not exist because torture has never been "proven" in court.

26. Regarding the exclusionary rule (for example, article 15, Convention against Torture) and the use of torture-tainted information in judicial proceedings, in his last report to the Human Rights Council,[10] the Special Rapporteur noted with great concern that, in practice, the burden of proof on the admissibility of material obtained by torture or other ill-treatment in courts seems to lie with the defendant rather than with the State, creating a real risk that such evidence is admitted in court because the individual is unable to prove that it was obtained under torture. Being in detention makes it difficult to meet this burden and produce any forensic, medical and other evidence required by the high standards of proof in criminal proceedings. This impedes effective investigations and establishment of the facts from the start.[11] Instead, the burden is on States to prove that statements made by the accused have been given of their own free will.[12]

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[7] See also Human Rights Committee, General Comment 20, para. 14.

[8] See European Court of Human Rights, *Bati and Others v. Turkey* (app. nos. 33097/96 and 57834/00), § 134, 2004-IV.

[9] See Convention against Torture, arts. 3, 12 and 13.

[10] See A/HRC/25/60, para. 31.

[11] See A/HRC/13/39/Add.5, para. 176.

[12] See CAT/C/30/D/219/2002; CAT/C/29/D/193/2001, para. 3.4; CAT/C/RUS/CO/4, para. 21; and CAT/C/TGO/CO/1, para. 24.

27. The Special Rapporteur has also observed that often judges wrongfully establish prerequisites, such as visible or recognizable marks, before ruling that evidence obtained under torture or other ill-treatment is invalid. This is particularly worrisome in jurisdictions where there is a lack of independent medical examinations, because generally in such countries there is ample opportunity to delay authorization for an examination. Detainees are held for long periods in unacknowledged detention until the signs of torture have disappeared, instead of being promptly brought before a judge and transferred to, for instance, a pretrial detention facility. As a result, even if forensic examination might identify some signs of torture or other ill-treatment, it may fail to establish the time of the abuse or its cause.[13]

28. There is a presumption of ill-treatment in detention if an individual's injuries were not present at the time of arrest.[14] The European Court has stated in this regard that "[w]here an individual, when taken in police custody, is in good health, but is found to be injured at the time of release, it is incumbent on the State to provide a plausible explanation of how those injuries were caused, failing which a clear issue arises under article 3 of the European Convention".[15] Therefore, rules of evidence should reflect the difficulties of substantiating allegations of ill-treatment in custody.[16]

4. Medical ethics

29. According to medical ethical standards, health professionals have the obligation not to participate actively or passively in torture or other ill-treatment.[17] No obligation to a third party can override the duty to protect the individual from torture or other ill-treatment and to report such cases.[18] The World Medical Association has held that health professionals should be made aware of their ethical obligations, including the need to report torture and other ill-treatment, to maintain confidentiality and to seek the consent of victims prior to examination. Victims must

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[13] See A/HRC/22/53/Add.1, para. 55.

[14] See CAT/C/CR/29/1, para. 4 (a); see European Court of Human Rights, *Aksoy v. Turkey* (app. no. 2198793), 18 December 1996, para. 61.

[15] See European Court of Human Rights, *Tomasi v. France*, Series A No. 241-A, and European Court of Human Rights, *Selmouni v. France* (app. no. 25803/94), 28 July 1999.

[16] See European Court of Human Rights, *Mammadov (Jalaloglu) v. Azerbaijan* (app. no. 34445/04), 11 April 2007, paras. 60-67.

[17] See World Medical Association Declaration of Tokyo, setting out the Guidelines for Physicians Concerning Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment in Relation to Detention and Imprisonment (1975); the World Medical Association Declaration of Geneva: International Code of Medical Ethics; the World Medical Association Declaration of Hamburg concerning Support for Medical Doctors Refusing to Participate in, or to Condone, the Use of Torture or Other Forms of Cruel, Inhuman or Degrading Treatment (1997); the World Medical Association Resolution on the Responsibility of Physicians in the Documentation and Denunciation of Acts of Torture or Cruel or Inhuman or Degrading Treatment (2003); and the United Nations Principles of Medical Ethics Relevant to the Role of Health Personnel, particularly Physicians, in the Protection of Prisoners and Detainees against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment.

[18] See United Nations Standard Minimum Rules for the Treatment of Prisoners; the United Nations Rules for the Treatment of Women in Prison (the Bangkok Rules); the World Medical Association Declaration of Malta on Hunger Strikes; the World Medical Association Declaration of Edinburgh on Prison Conditions and the Spread of Tuberculosis and Other Communicable Diseases (2011).

be fully informed, in words they can understand, about the risks and benefits of reporting allegations of torture and other ill-treatment to the relevant authorities and consent to it. The Association has consistently reiterated its policy on the responsibility of physicians to denounce acts of torture or cruel, inhuman or degrading treatment or punishment of which they are aware. It urges national medical associations to speak out in support of these fundamental principles of medical ethics and to investigate any breach of these principles by their members.

30. The Special Rapporteur notes with concern that in cases where prison medical staff, including doctors under prison authorities, report allegations of torture to prison officials before reporting to the judiciary, there is inadequate protection of the alleged victim. In order to sufficiently guarantee confidentiality and protection, medical reports of detainees reporting possible cases of torture or other ill-treatment are the property of the detainee and should be addressed directly to the judge, prosecutors or other independent body according to national rules and only with alleged victim's prior and informed consent.

C. Forensic and medical documentation of allegations of torture and other ill-treatment

1. Practical challenges

31. The Special Rapporteur has documented a number of practical challenges and obstacles to the effective investigation and documentation of torture and other ill-treatment. Torture may cause physical injury such as broken bones and wounds that heal slowly, or may leave no physical scars. Torture often takes place in secret, behind closed doors where there are no witnesses, and many torture methods used are becoming increasingly sophisticated and designed to be as painful as possible without leaving physical marks. These methods comprise, inter alia, asphyxiation; electric shocks; sleep deprivation; exposure to extreme temperatures; and stress positions. Making persons stand, kneel or crouch in an uncomfortable position for hours on end is unlikely to leave clearly identifiable traces. Even blows to the body may leave only slight physical marks, difficult to observe and quick to fade. The same applies when the torture is predominantly of a psychological nature, such as sexual humiliation and threats to the life or physical integrity of the person detained or of his or her family. Often torture will lead to psychological scars such as an inability to trust, social withdrawal, feelings of emptiness or hopelessness, a loss of core beliefs and values, alienation, shame and guilt, and a sense of being permanently damaged. Additionally, the victim may show psychophysiological consequences (intrusive and avoidance symptoms, hyper alertness) grouped under the concept of Post-Traumatic Stress Disorder. As such, torture methods that leave no traces do constitute an additional challenge to hold perpetrators accountable. Victims of such practices find it much more difficult to obtain recognition of their suffering and to initiate investigations.

32. During country visits, the Special Rapporteur observed that especially allegations of torture in police custody are extremely difficult for the victim to substantiate if he or she has been isolated from the outside world, without access to doctors, lawyers, family or friends who could provide support and assemble or access the necessary evidence. In a number of States there are no routine medical examinations by qualified medical doctors at the police investigation stage, by court

order or upon admission to prison, as required in the Body of Principles and expanded upon in the Istanbul Protocol.[19] He also observed that records of medical examinations upon arrest or transfer are often non-existent and recourse to forensic expertise is at the discretion of the police, prison guard, prosecutor or judge and is usually denied. Private forensic examinations are simply unavailable to most detainees for lack of resources or because competent private expertise is non-existent in the community. In addition, modern forensic tests that could corroborate the victims' reports and secure evidence are almost never available. Fear of reprisals against themselves or their families often leads victims of torture to deny or hide this reality. It is therefore important to address the disadvantage in which torture victims find themselves, in the light of the traumatizing experience of torture and the isolation experienced in police custody or prison settings.

33. When medical examinations are legally permitted by investigators, prosecutors or penitentiary authorities, these authorities have ample opportunity to delay action so that any injuries have healed by the time such an examination is conducted. During country visits the Special Rapporteur observed that the practice of judges or prosecutors promptly ordering a medical examination on their own initiative or in response to indications of abuse is rare.

34. On many occasions, torture may result in the death of the victim. The Special Rapporteur observed that in autopsy reports forensic doctors often only refer to the cause of death. The application of the Istanbul and Minnesota Protocols when performing forensic autopsies would contribute to proper documentation and detection of torture and other ill-treatment. He encourages the use of the Istanbul and Minnesota Protocols and the adoption of medico-legal documentation as routine practice in all circumstances where the events indicate torture or other ill-treatment.

35. As observed by the Special Rapporteur, unaccountability is often the result of there being available only very basic levels of expertise in forensic services, and sometimes their non-existence, which means that medical examinations, if carried out at all, are conducted by poorly trained doctors or nurses. In general, there is a shortage of qualified forensic experts regarding torture or other ill-treatment. In some countries, the education and specialization of forensic professionals includes training in the examination of alleged torture victims, but if the violations are widespread, these experts cannot adequately address the needs.

36. During country visits, the Special Rapporteur has reviewed samples of medical certificates by State health experts and forensic assessments and found the majority of those reviewed of very poor quality and accuracy, not performed in accordance with the minimum international standards for clinical forensic assessment of victims, and unacceptable as forensic evidence. The Special Rapporteur emphasizes that the description and documentation is important, not only the initial medical examination itself. Thus, the interpretation of the initial findings can be done by a more qualified expert as long as an appropriate medical examination has been conducted. Examinations made under less than optimal adherence to standards should still be considered in evidence, as long as they are conducted in good faith and under conditions of independence, and are impartial and thorough.

37. In many jurisdictions, the forensic services are closely linked with law enforcement agencies and criminal forensic investigations are undertaken in-house

[19] See A/HRC/22/53/Add.2, para. 34.

by police services. If medical staff, including forensic doctors, serve under law enforcement or security agencies or the prison sector, they are under the same employer as the officers in charge of interrogating and holding detainees. They may have conflicted loyalty between their employer and their professional obligation to report torture or ill-treatment, out of fear of jeopardizing their employment or other reprisals. In the context of allegations of torture or other ill-treatment, the provision of forensic services from within the police force and lack of independent oversight has been criticised by the Special Rapporteur on previous occasions and the mandate has recommended that systems be reorganised to ensure independence from the police. In addition, in those cases, it should be mandatory to submit the person to an independent assessment, external from prison medical services.

2. Implications for effective implementation

Basic requirements

38. An effective forensic evaluation must include both medical documentation of all findings and an expert opinion on the specific nature of the symptoms, their origin and consistency with concrete allegations. The health care professional's duty is to provide an independent opinion on the allegations together with any corroborating medical evidence. Reports should include the circumstances of the interview, a detailed record of the subject's story given during the interview, all reported physical and psychological symptoms, records of physical and psychological examination, findings on clinical examination, appropriate diagnostic tests and, where possible, colour photographs of all injuries. The opinion part of the report should point to the probable relationship between the physical and psychological findings and possible torture or other ill-treatment. Authorship of the report must be noted.

39. Therefore, where a detainee or any other person alleges torture or other ill-treatment or where there is reason to believe that torture or other ill-treatment has happened, alleged victims should be given an immediate examination by a doctor who can make an accurate report without interference by the authorities. Forensic evaluation must conform to established standards of medical practice, be undertaken only with prior informed consent, conducted in private and take full account of the victim's statements. The undertaking of such evaluation should not be dependent on the initiation of an official investigation or subject to prior authorization by an investigating authority.[20] Furthermore, the right to request an independent medical evaluation should also extend to members of the detainee's family and other bodies designated to receive complaints. In cases of death in custody, the deceased's family and, in their absence, other interested parties, must have the right to request an autopsy to be performed by an independent health professional of their choice.

Detention screening and documentation system

40. In order to effectively detect and document torture and other ill-treatment in places of detention, there must be a system of routine medical screenings at entry, periodically during incarceration, at exit, at all transfers and upon request. Such screenings must be capable of identifying both physical and psychological

[20] See European Court of Human Rights, *Mammadov (Jalaloglu) v. Azerbaijan*, 2000, para. 74; see also CPT standards, para. 30.

symptoms that may indicate that torture or other ill-treatment has taken place. Where the screenings identify such symptoms, a full article 12 Convention against Torture investigation must be conducted, including by offering the detainee an immediate full forensic evaluation in accordance with the Istanbul Protocol. It is essential that the detainee meet the forensic expert in a setting that is free of any surveillance or pressure and that the evaluation takes place in full confidentiality. The Special Rapporteur reiterates that it is of utmost importance that prison authorities, police, military and prison health professionals provide medical reports in a timely manner.

Resources

41. The Special Rapporteur notes that Governments often argue that a high standard of forensic evidence is out of the reach of States with limited resources. The Special Rapporteur agrees that good forensics are resource-intensive, but that does not justify not investing at all resource-poor States or areas. As already noted, many symptoms attributable to torture or other ill-treatment are not physical. In those cases, psychological assessment displaces medical evaluation as the main source of information. Psychological detection requires adequate training and time but much less investment in infrastructure than medical forensics. In countries where there is widespread physical torture, diagnosis can rely on a careful clinical examination with special emphasis on dermatology and rheumatology, as well as traumatology, aspects. This is conducted by interviewing, observing and touching a victim without further technical assistance. The Special Rapporteur finds that if there is a need for complementary tests, photographic documentation of the injuries at different stages, as well as X-ray analysis of wounded areas, will cover documentation of the majority of cases. Blood analysis, especially for the detection of creatine phosphokinase (CPK), an enzyme expressed by various tissues and cell types that signals the destruction of muscle cells, is a good indicator of physical torture in the period ranging from 24 to 120 hours immediately after it takes place. The Special Rapporteur notes that those scientific tests are available in almost all countries and are not expensive.

42. In certain selected cases it can be necessary to conduct a computerized tomography (CT)-scan if there have been head concussions or other internal injuries. However, a thorough neurological examination can be sufficient and body CT-scans are only necessary in very severe cases and in connection with intensive care or with autopsies. CT-scanning is also available in most countries and not very costly. The only test that might not be available in some countries is electromyography (EMG), to diagnose neurological damage in the peripheral nervous system (e.g., paralysis secondary to trauma). The Special Rapporteur notes that this test is also not expensive, but it requires a neurologist or neurophysiologist to conduct and interpret the results. Properly trained personnel may be in short supply. Finally, bone scintigraphy (bone-scan), a modified X-ray test for the diagnosis of fractures that are invisible in traditional X-ray images, requires the injection of contrast in the wounded bone. This test is indicated almost exclusively in the case of the torture method known as "falanga"[21] and is neither difficult to

[21] A form of corporal punishment in which the soles (specifically the arches) of a person's bare feet are repetitively beaten with an implement.

conduct nor expensive. However, the test seems to be unavailable in a number of countries. In cases of sexual abuse, DNA detection may be required. The diagnosis of electrical lesions is also possible and methods do exist.[22]

43. The Special Rapporteur notes that the diagnosis of torture is usually not based on "high-tech" methods or cost intensive equipment and that forensic assessment of torture is less a question of financial resources than of training and commitment by the authorities to ensure effective investigation into allegations of torture. The Special Rapporteur observes that clinical exploration, and in particular psychological and psychiatric examination, blood tests with CPK and X-rays and photographic pictures cover up to 90 per cent of the needs of an effective investigation. Together with the proper documentation of findings, those techniques are inexpensive and easily available. Limited financial resources should therefore never be an excuse for the absence of forensic investigation and evidence. He also notes the importance of supporting countries where documentation is not developed or where forensic systems need reforms, through professional exchanges and sharing know-how, provided the recipient country demonstrates commitment and good faith.

Capacity development

44. Forensic medicine requires a continuous effort to remain abreast of new developments through ongoing training, study and reflection to provide information about previously undocumented torture situations and their physical and psychological consequences, transmit knowledge of new means of diagnosis and their potential, generate reflection on experiences arising from interventions in the field, and divulge new standards and guidelines.[23] In order to fulfil their obligation to investigate, prosecute and punish and ensure reparations for torture and other ill-treatment, there is a need for more forensic experts (including pathologists, physicians, psychiatrists, psychologists, anthropologists and archaeologists) trained to do Istanbul Protocol evaluations. Emphasis must be laid upon training of forensic professionals in the documentation of torture sequels. There are still few State and non-State forensic specialists in the world. The participation of other physicians in such training and on the examination of alleged torture victims could help tackle this problem. Teaching is thus a key factor. States must also ensure even distribution of clinicians throughout the country. Equally important is the training of judicial, prosecutorial and law enforcement professionals. Prevention and investigation of torture under the Istanbul Protocol must be part of their compulsory legal

[22] See H. K. Thomsen, "Electrically Induced Epidermal Changes: A Morphological Study of Porcine Skin After Transfer of Low-Moderate Amounts of Electrical Energy", Ph.D. dissertation (University of Copenhagen, 1984); T. Karlsmark, "Electrically Induced Dermal Changes: A Morphological Study of Porcine Skin After Transfer of Low to Moderate Amounts of Electrical Energy", *Danish Medical Bulletin*, vol. 37 (1990); L. Danielsen, T. Karlsmark, H. K. Thomsen, J. L. Thomsen and L. E. Balding, "Diagnosis of electrical skin injuries. A review and a description of a case", *American Journal of Forensic Medicine and Pathology*, vol. 12, no. 3 (1991); and H. Jacobsen, "Electrically Induced Deposition of Metal on the Human Skin", University Institute of Forensic Science, vol. 90 (1997).

[23] See Duarte Nuno Vieira, "Forensic Evidence against Torture", *TORTURE Journal on Rehabilitation of Torture Victims and Prevention of Torture*, vol. 22, supp. 1, (2012).

curriculum and offered as part of continuing professional development programmes.[24]

Professional standards

45. Forensic and medical reports of sufficient quality require standardized medico-legal evaluation report forms in accordance with Istanbul Protocol guidelines. They include standardized screening formats and formats for full Istanbul Protocol evaluations. Forensic experts must have unrestricted access to relevant evidence, including crime scenes, material evidence, witnesses and relevant documents, including interrogation logs and medical records.[25] In detention facilities it is important that all medical examinations are performed with audio, video and photographic equipment. Medical and psychological reports should record the identity of the health professional and the findings of the examination. The provision of forensic science services across the criminal justice system is regulated by professional and ethical standards. Associations organizing the relevant professional groups on the international and national levels can play an important role in recommending a universal model and holding their members to such standards.

46. In some countries, the Special Rapporteur has observed the use of accreditation or certification schemes. While these cannot be excluded, they should only be used as a means of initial verification that persons executing the State's obligation to investigate are qualified to undertake this responsibility. They should not be used to grant exclusive access to collect and present evidence to certain professionals, nor to evaluate expertise in relation to specific court cases. Expertise and expert evidence, including that presented by independent or non-state actors, should be assessed on the basis of their merits in cases.

D. Role of forensic evidence in legal proceedings

47. Specialized health professionals can, through careful and thorough evaluation of physical and psychological sequelae, provide crucial medical and psychological findings and evidence that can be communicated to the judiciary and other bodies adjudicating civil, administrative and criminal matters, including claims made under the exclusionary and non-refoulement rules, and victims' claims for reparation.[26] In

[24] See C. Foley, "Combating Torture: A Manual for Judges and Prosecutors" (Human Rights Centre, University of Essex 2003)); International Rehabilitation Council for Torture Victims, "Action against torture. A practical guide to the Istanbul Protocol — for lawyers" (Copenhagen, 2009); Petur Hauksson, "Psychological evidence of torture: how to conduct an interview with a detainee to document mental health consequences of torture or ill-treatment" (Strasbourg, 2003); Redress, "Reparations before the International Criminal Court: Issues and Challenges" (London, 2011).

[25] See International Forensic Expert Group, "Statement on access to relevant medical and other health records and relevant legal records for forensic medical evaluations of alleged torture and other cruel, inhuman or degrading treatment or punishment", *TORTURE Journal on Rehabilitation of Torture Victims and Prevention of Torture*, vol. 22, supp. 1 (2012).

[26] In the United Kingdom the Medical Foundation has produced a study entitled "Body of Evidence", detailing the treatment of forensic evidence, and specifically Medico-Legal Reports, by the Upper Tribunal of the Immigration and Asylum Chamber. The report shows the correlation between favourable decisions and expert medical evidence. The weight given to expert medical evidence will depend to a great extent on the expert's expertise, experience and opportunity to investigate.

addition, forensic evaluation of victims contributes to the assessment of acute and long-term medical and psychological care and rehabilitation they require. Lastly, medical and psychological documentation can help monitor and collect statistics on torture and other ill-treatment so that official bodies and the general public are aware of torture practices in order to develop appropriate public policies to prevent torture and encourage reform.

1. Legal procedural framework

48. Forensic evidence is a type of expert evidence. The purpose of expert evidence is to provide the court with information based on scientific methods, the interpretation of which is outside the experience and specialized knowledge of a court. It is the task of the court to decide whether there is a need for expert evidence, to order its procurement and to establish the competency of each expert witness. Accordingly, where forensic evidence forms only part of the total factual matrix, as in most cases, the issue for a decision-maker in a criminal trial is to determine what use can and should be made of that forensic evidence.

Standards for assessment of documentary evidence

49. Regarding the probative value of documentary evidence, a judicial body typically examines its relevance and reliability. Once a minimum threshold of expertise is established, the expert testimony is admissible and the Court will assess whether the evidence is persuasive. The European Court of Human Rights has specifically focused on the promptness of the examination, its level of detail, and whether it could be relied on as being collected independently.[27] This entails the promptness and the surrounding circumstances of the examination, free access to medical records, and no interference by police or other State officials with the work or the independence of the medical examiner. The Special Rapporteur notes that it is the exception that victims are examined shortly after the torture actually happened. More commonly, while the victim is in custody, the State often is the only one in a position to undertake examinations and in these circumstances, examinations are frequently conducted that are neither independent nor impartial or victims are examined only after alleged victims manage to get released from detention and some even flee the country, in which case the lesions have healed, leaving no scars or only a few. Therefore, it is important for the courts to consider in assessing the reliability and relevance of documentary evidence the circumstances in which procurement of that evidence may have been affected or delayed.

Standards for assessment of expert opinions

50. In addition, criterion for considering an expert opinion as evidence is that the person providing the opinion is in fact an expert. If the author is accepted as an expert, the probative value of the opinion will depend on the degree of certainty that the court attaches to the opinion in comparison to the existence of supporting or

[27] See European Court of Human Rights, *Akkoc v. Turkey* (app. nos. 22947/93 and 22948/93), 10 October 2000, para. 118; see also European Court of Human Rights, *Böke and Kandemir v. Turkey* (app. nos. 71912/01, 26968/02 and 36397/03), 10 March 2009, para. 56; and Asger Kjaerum, "Desk study: combating torture with medical evidence", *TORTURE Journal on Rehabilitation of Torture Victims and Prevention of Torture*, vol. 20, no. 3, 2010.

conflicting expert opinions.[28] The process of analysis and the conclusions must be clear and logical and the expert must possess certain qualifications ensuring the rendering of an informed and reasoned conclusion.[29] As a legal principle, an expert report on torture, its relevance and reliability should be weighed and assessed in the same manner as any other evidence. Where the expertise of a witness is not in doubt, there must be clear grounds for rejecting the expert's testimony or report. However, an expert's opinion is only as relevant and reliable as the circumstances surrounding its development and the information upon which it is based. For instance, if the underlying medical and psychological documentation on which the expert's opinion is based do not appear credible, the expert's report may be given no weight. Therefore, objective supporting evidence (for example, X-rays) can be crucial in determining the reliability of the expert opinion. If an expert report is available it must be taken into account and, if rejected, reasons must be given.

2. Judicial consideration of medical evidence

51. During country visits, the Special Rapporteur observed that, in addition to the lack of competent forensic experts and health professionals, the legal profession often lacks capacity and knowledge to apply such evidence adequately. One reason for the low impact of forensic reports on torture is the gap between scientists and judicial authorities. Prosecutors and judges are often unable to evaluate adequately forensic evidence because of its complexity or often substitute their own reasoning for that of the expert's. This constitutes a major limitation to the effectiveness of forensic evidence and can only be eliminated through the training of judges and prosecutors on the effective forensic documentation of torture and other ill-treatment and on evidence that can be used in legal proceedings. Specifically, prosecutors and judges, as well as health professionals, must be trained on the Istanbul Protocol and other relevant materials. In addition, it is key to bring together authorities and civil society representatives with established forensic experts to promote forensic capacity-building and professional development.

3. Consideration of psychological evidence

52. Collection and forensic evaluation of psychological evidence involves the assessment of an individual's psychological condition and the causes thereof. The process of forensic psychological evaluation parallels the analytical process for the forensic evaluation of physical evidence: determining the consistency of allegations with the victim's experience and existing sequelae. A rigorous, extensive and intensive psychometric and psychiatric assessment can have high probative value. Moreover, the Istanbul Protocol emphasizes a comprehensive physical and psychological evaluation considered together as the forensic cornerstone to verifying a victim's allegations of torture. This comprehensive forensic evaluation and verification of allegations includes knowledge of human rights and political context, the personal biographical history, previous health records, description of the acts of torture, consistency between verbal and non-verbal communication, coherence in the events described, consistency between the events described and the emotion and resonance with which they are expressed, acute symptoms, social life

[28] See Asger Kjaerum, "Desk study: combating torture with medical evidence", *TORTURE Journal on Rehabilitation of Torture Victims and Prevention of Torture*, vol. 20, no. 3, 2010.

[29] See European Court of Human Rights, *Muradova v. Azerbaijan* (app. no. 22684/05), 2 April 2009, paras. 116-119.

and circumstances. The Istanbul Protocol should be used for assessment of allegations of torture and medico-legal reports undertaken in compliance with the standards and principles of the Protocol, including independence and impartiality, present reliable findings on torture. These medico-legal reports therefore should be considered as reliable evidence on the issue of whether torture has or has not been perpetrated. There have been noticeable positive steps towards recognition of psychological evidence as probative and integral.[30] While the European Court and the Inter-American system seem to afford an important role to psychological evidence in relation to proving allegations of torture of primary victims as well as their dependents, there is still a need for significant improvements at the national level.[31]

4. Exclusion of non-State experts

53. Prosecutors and courts should not be limited to evaluating reports from officially accredited experts, irrespective of their institutional affiliation.[32] Criminal procedure must ensure that reports of a non-government health professional may be accepted as evidence of torture or other ill-treatment in Court. In addition, non-State health experts should be encouraged to review State examinations and to conduct their own independent assessments; these assessments should be given the weight they deserve on their merits. Courts should neither rule out non-State experts nor award State expert testimony more weight based solely on their "official" status. Regarding required expertise, it must be determined on its merits. In that regard, independence and objectivity are a primary concern. The State will usually have more resources and be in a privileged position to examine victims. Those facts must be considered alongside the degree of independence and impartiality such experts enjoy, as well as the obstacles that non-State experts might face in gaining access to and procuring evidence. The presumption must be that the State has to account for its own action or inaction and its inability to protect the rights of persons in custody. It is the State's obligation to rebut allegations, and to show that it has conducted truly effective investigations.

5. Adequate representation of victims

54. International standards on the investigation of torture allegations and reports are primarily formulated as obligations of States. However, legal professionals play a crucial and active role in the documentation and investigation of torture, by, inter alia, documenting torture for use in legal proceedings and recording the failure to investigate in spite of the availability of evidence or the shortcomings of any

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[30] See European Court of Human Rights, *Salmanoglu and Polattas v. Turkey* (app. no. 15828/03), 17 March 2009, paras. 85-95; the Court rejected the entire body of State-produced physical medical evidence as unreliable and based its decision on the psychological evidence submitted by the applicant and collected in accordance with the CPT standards and the Istanbul Protocol.

[31] See N. S. Rodley and M. Pollard, *The Treatment of Prisoners under International Law* (3rd ed.) (Oxford, Clarendon Press, 2009). For observations on the evaluation of medical evidence by the European Court of Human Rights, the Inter-American Human Rights system, the African Commission on Human and Peoples Rights, United Nations treaty-based mechanisms and International Tribunals, see Asger Kjaerum, "Desk study: combating torture with medical evidence"; see also Camille Giffard and Nigel Rodley, "The Approach of International Tribunals to Medical Evidence in Cases Involving Allegations of Torture", in *The Medical Documentation of Torture*, Michael Peel and Vincent Iacopino, eds. (Greenwich Medical Media Limited, 2002).

[32] See CAT/C/TUR/CO/3 (2011), para. 8 (c).

investigations undertaken. Lawyers must assess whether the official investigation undertaken by police or other competent body took into account proper medical evidence or arrangements for independent medical examinations to attest to the victim's version of the events are needed. Understanding the physical and psychological effects of torture is vital when lawyers interview victims with a view to submitting criminal, civil or administrative claims, as well as when defending a victim of torture who was forced to incriminate him or herself under torture. Failure to raise such issues when there is prima facie evidence of ill-treatment is a breach of professional ethics and competency. Securing the services of experts to examine evidence, to advise counsel and to testify at trial is critical.

6. Protection against harassment

55. Too often the victim's participation in legal proceedings only generates additional distress for the torture survivor and to witnesses, lawyers and health professionals subjected to threats. Safeguards and mechanisms should be in place to enable victims, health and legal professionals to report allegations and evidence of torture and other ill-treatment in an environment free from any harassment, intimidation or retaliation and in a manner compliant with their duties of confidentiality. Courts are responsible for their protection against any threat or intimidation, since such acts compromise the integrity of the judicial process as a whole.[33]

E. Promoting medical documentation and the application of the Istanbul Protocol

56. To promote the value and use of medical documentation of torture and broaden the level of implementation of the international standards contained in the Istanbul Protocol, a new initiative has been launched. The Istanbul Protocol Plan of Action is spear-headed by civil society organizations (the International Rehabilitation Council for Torture Victims, Physicians for Human Rights, Redress and Human Rights Foundation Turkey).[34] The Special Rapporteur supports this initiative, which seeks formal State recognition of the Istanbul Protocol so that administrative, legislative, judicial and independent human rights authorities adopt and apply the Protocol.

57. In order to ensure independence, efficiency and effectiveness of investigations and to include specialized independent institutions and national and international experts, the Istanbul Protocol refers to an "investigative authority" to investigate torture claims. Some States have specially designated divisions or departments to investigate specific crimes that have contributed to a more efficient and effective investigation.

[33] See the World Medical Association Hamburg Declaration.

[34] See www.irct.org/ipactionplan.

IV. Conclusions and recommendations

Conclusions

58. **Following from the State's obligation to investigate torture and other ill-treatment, the effective medical and legal investigation and documentation of torture and other ill-treatment are essential for the prevention of and accountability and redress for these crimes, as well as for the general operation of international law regarding torture. The Special Rapporteur finds that for every single right the victim has — from being free from torture in the first place to the rights after having survived torture, and even for the families of those torture victims who do not survive — documentation and evidence is the most fundamental prerequisite, and, unfortunately, one the attainments of which is too often frustrated.**

59. **States have an obligation to put in place and apply an effective process of evidence collection that accords with the Istanbul Protocol to comply with their obligation to investigate allegations of torture and other ill-treatment. The Special Rapporteur notes that adequate, extensive forensic evaluation in accordance with the Istanbul Protocol, and the effective training of health, legal and other professionals involved in documenting and investigations of torture and other ill-treatment, will positively impact the detection and prevention of torture. Properly supported cases with good quality forensic reports are revolutionizing the investigation of torture and improving outcomes. Good reports include analysis and interpretation of findings in terms of consistency with alleged events. They make clear that the absence of outward signs does not exclude the events from having happened.**

60. **There is a pressing need to step up the overall involvement of forensic medical science across the various sectors of the criminal justice cycle, and where persons are at particular risk, including administrative, pretrial and juvenile detention and psychiatric institutions. If police officers, prison wardens, hospital administrators, prosecutors and judges were under a legal obligation to request proper forensic medical examinations as a standard procedure whenever there are suspicions or allegations of torture or other ill-treatment, victims would be in a considerably stronger position. In addition to their role in prosecution, forensic medical services can also play a transforming role in prevention. As required in the Body of Principles and expanded in the standard-setting Istanbul Protocol, routine medical examinations of detainees after admission to every place of detention create a system of "checkpoints" that minimizes the number of unaccounted cases of torture and renders impossible a shifting of blame and accountability among various detention facilities and authorities.**[35]

61. **While much progress has undoubtedly been made in the past few years, in scientific advances, in medical standards and in legal norm-setting, the impact of forensic medical science is undermined by a lack of institutional independence, rigorous implementation and sufficient training. In many cases, health professionals in detention facilities have an almost exclusively therapeutic role or other staff have only basic training as paramedics; their**

[35] See A/HRC/13/39/Add.5, para. 126.

focus is on curing sick detainees and examining new arrivals for contagious diseases or obvious wounds. Since traumata caused by torture are not necessarily visible, their examinations likely miss a considerable number of torture cases.[36] The Special Rapporteur observes that there is a lack of proper in-take and exit examinations, which would detect suspected cases of torture.

62. The lack of independence and impartiality of many forensic medical services and health professionals is a key obstacle to combating impunity for perpetrators and ensuring reparations to victims. Health professionals tasked with the medico-legal evaluation of alleged victims of torture, with investigations into deaths in custody and with providing forensic evidence in criminal proceedings must enjoy organizational, institutional and functional independence from the police, judiciary, military and prison services. The law and practice must ensure that they act in full impartiality.

63. States are responsible for seeking forms of cooperation, including sharing of best practices among other similarly resource-challenged countries, to breach the gap as much as possible. States and national institutions responsible for investigating allegations of torture must be allocated sufficient resources to conduct their duties, including adequate premises, medical equipment, photographic and video equipment and access to medical investigations and imaging. In addition, there should be an adequate number of qualified health personnel (State and private).

64. The Special Rapporteur emphasizes that the evaluation of medical and psychological documentary evidence and expert opinions, including psychiatric and psychological evidence, must move towards a more systematic approach. The role of psychiatric and psychological expertise, in identification and verification of allegations, must be strengthened. The CPT and the Istanbul Protocol standards serve as a standard for evaluation of medical evidence, as a reference tool for experts delivering expert opinions, as a benchmark for assessing the effectiveness of the domestic fact-finding and as a means of redress for victims. These or similar standards must be implemented in domestic frameworks for torture investigation. Courts must accept and evaluate independently collected evidence on their merits.

65. Close collaboration between the health and legal professions is crucial in the effective investigation of alleged cases of torture and in establishing procedures on how to recognize and document symptoms of torture so that the documentation may serve as valid evidence in court.[28]

Recommendations

66. Ensure that the fundamental principles of investigation, such as competence, impartiality, independence, promptness and thoroughness are enshrined in legislation and officially recognized among relevant departments and personnel, including prosecutors, defence attorneys, judges, law enforcement, prison and military personnel, forensic and health professionals and those responsible for detainee health care.

67. Adopt and implement the Istanbul Protocol as an investigative tool and standard.

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[36] Ibid., para. 127.

68. **Recommendations regarding the effective investigation of allegations of torture or other ill-treatment:**

(a) **Ensure that all suspicions and allegations of torture and other ill-treatment are investigated and documented in a prompt (within 24 hours), independent and transparent manner by qualified governmental and non-governmental experts; that they are conducted with victim participation at all phases of the investigation, including access to such investigations;**

(b) **Ensure that all forensic evaluations, including compulsory medical examinations in pretrial detention and the penitentiary system, are independent of law enforcement, prosecution and/or military authority; funding and supervision of such health professionals should be separate from the criminal justice system, and health professionals should have sufficient security of status and employment to ensure independence; and forensic medical services should be under the highest judicial or health services authority, not under the same governmental authority as the police and the penitentiary system;**

(c) **Ensure forensic and medical reports are of sufficient quality, thereby requiring the use of standardized medico-legal evaluation report forms that comply with Istanbul Protocol guidelines; health professionals must be guaranteed full access to all relevant documentation that may pertain to the case, including medical records, legal documents, the crime scene, witnesses and interrogation records;**

(d) **Ensure the application of the Istanbul and Minnesota Protocols when performing forensic autopsies.**

69. **Recommendations regarding safeguard for effective medical evaluations of alleged torture and other ill-treatment in detention:**

(a) **Implement a system of mandatory medical examination of detained persons, which is capable of detecting physical and psychological signs of torture and other ill-treatment at entry, transfer and exit from places of detention, including judicial remand, as well as periodically during incarceration and upon request;**

(b) **Mandate that, if the health professional has grounds for presuming the existence of torture and other ill-treatment, he or she must notify the competent authorities with the victim's consent; and refer the case for a full investigation, including full forensic evaluation in accordance with article 12 of the Convention against Torture;**

(c) **Ensure that effective access to forensic medical expertise is not subject to prior authorization by an investigating authority; this must include access to a medical professional of the detainee's choice for medical evaluation at any time during detention;**

(d) **Establish an individual's right to be evaluated by non-governmental medical experts of his or her choosing anytime during and after being in custody, including in places of detention that require security clearance;**

(e) **Ensure that prior and informed consent, be obtained from the alleged victim and include: the purpose of the evaluation, explanation of the process, how the information will be used, the right to refuse the evaluation, the**

option to request an evaluation by a medical expert of choice and any limits on the confidentiality of the information provided in the evaluation;

(f) Ensure that medical experts in detention centres have unrestricted access to relevant evidence, including material evidence, witnesses and relevant legal documents, including interrogation logs and medical records;

(g) Ensure that all medical examinations and interviews with detainees in detention facilities are performed using audio, video and photographic equipment;

(h) Prohibit the transfer of medical reports to law enforcement officials except by order of and under the supervision of a judge and with the consent of the victim;

(i) Ensure that detainees have the right to review and have a copy of their own medical records and the right to have them transferred promptly with the detainee if she or he is moved to another facility.

70. **Recommendation regarding cases of sexual assaults:**

Ensure that in cases of alleged sexual assault showing no or limited physical evidence, because of passage of time or other reasons, a comprehensive physical and mental health evaluation should still be performed with special attention to behavioural and psychological evidence (see FCO sexual violence protocol).

71. **Recommendation regarding medical ethics:**

Ensure that all health professionals working with detainees are made aware of their ethical obligations, including the need to report torture and other ill-treatment, to maintain confidentiality and to seek the consent of victims prior to examination; and ensure that national legislation is clear that health professionals must abide by their ethical obligations at all times.

72. **Recommendations regarding capacity-building and training:**

(a) Raise awareness among concerned professionals and society at large on the role of documentation and its importance in broader anti-torture policies and initiatives; bring together key professionals, comprising both officials and civil society with established forensic expertise, to promote forensic capacity-building, and to develop strategies and practices on how best to document and investigate torture cases with a view to ensuring accountability and reparation;

(b) Enhance the skills of health and legal professionals on the effective medical documentation of torture and other ill-treatment through training on the use of the Istanbul Protocol and other relevant materials to forensic pathologists, medico-legal officers, general practitioners, psychiatrists, psychologists, Ministry of Health officials and social workers; as well as lawyers, State investigators, prosecutors, judges, prison officials, police officers, immigration officers, NGO activists, members of national human rights commissions and similar bodies, representatives of the Ministry of Justice, the Ministry of Defence and the Ministry of the Interior.

73. **Recommendations regarding judicial recognition and evaluation of forensic evidence in cases involving torture:**

(a) Ensure that prosecutors utilize and process medical evidence in accordance with national standards and procedures, and that prosecutors and judges order independent forensic evaluation where appropriate;

(b) Ensure that all evidence in court proceedings is evaluated on merits, with a specific focus on the independence and impartiality of the body collecting the evidence;

(c) Ensure that the Istanbul Protocol is used for verifying all allegations of torture and other ill-treatment and that the medico-legal reports undertaken in compliance with the standards and principles of the Istanbul Protocol, including independence and impartiality, are considered as reliable evidence on the issue of whether torture has or has not been perpetrated;

(d) Ensure that rules of evidence provide for the admission of medical and psychological reports of independent health practitioners into evidence in criminal, civil and administrative cases and that such reports are evaluated on their merits and assigned persuasive weight in that measure;

(e) Encourage independent health experts to review State examinations and to conduct their own independent assessments;

(f) Ensure that public forensic medical services do not have a monopoly on expert forensic evidence for judicial purposes;

(g) Institute safeguards and mechanisms to enable health professionals to report allegations and evidence of torture and other ill-treatment in an environment free from any harassment, intimidation or retaliation and in a manner compliant with their duties of confidentiality.

74. Recommendations regarding promoting medical documentation and the application of the Istanbul Protocol as a standard:

(a) Endorse and support the Istanbul Protocol Plan of Action for the effective implementation of the Istanbul Protocol;

(b) Establish an "investigative authority" with guarantees of independence, efficiency and effectiveness and with powers to investigate *sua sponte* allegations of torture in accordance with the Istanbul Protocol;

(c) Ensure that powers of the "investigative authority" are enshrined in legislation;

(d) Allocate sufficient budgetary and technical resources to the "investigative authority";

(e) For signatories of the Optional Protocol to the Convention against Torture, the National Preventive Mechanism has to include forensic expertise under the conditions mentioned in this report.